

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
<http://floridarevenue.com/opengovt/Pages/meetings.aspx>

MEMBERS

Governor Rick Scott
Attorney General Pam Bondi
Chief Financial Officer Jimmy Patronis
Commissioner Adam H. Putnam

August 14, 2018

Contacts: Debra J. Longman
Director of Legislative and Cabinet Services
(850) 617-8324

MaryAnn Murphy, Executive Asst. II
(850) 717-7138

9:00 A.M.
LL-03, The Capitol
Tallahassee, Florida

ITEM	SUBJECT	RECOMMENDATION
1.	Respectfully request approval of the minutes of the June 13, 2018 Cabinet meeting. (ATTACHMENT 1)	RECOMMEND APPROVAL
2.	Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to General Tax Administration. (ATTACHMENT 2)	RECOMMEND APPROVAL
3.	Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to Property Tax Oversight. (ATTACHMENT 3)	RECOMMEND APPROVAL
4.	Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to Child Support. (ATTACHMENT 4)	RECOMMEND APPROVAL
5.	Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to General Tax Administration. (ATTACHMENT 5)	RECOMMEND APPROVAL
6.	Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to Property Tax Oversight. (ATTACHMENT 6)	RECOMMEND APPROVAL

7. Respectfully submit the Agency 4th Quarter Performance Report for Fiscal Year 2017/2018.
(ATTACHMENT 7) **INFORMATION/DISCUSSION**

8. Respectfully submit the Annual Performance Review and Leadership Assessment.
(ATTACHMENT 8) **INFORMATION/DISCUSSION**

ATTACHMENT 1

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STATE OF FLORIDA

IN RE: MEETING OF THE GOVERNOR AND
CABINET

CABINET MEMBERS: GOVERNOR RICK SCOTT
ATTORNEY GENERAL PAM BONDI
CHIEF FINANCIAL OFFICER
JEFF ATWATER
COMMISSIONER OF AGRICULTURE
ADAM PUTNAM

DATE: WEDNESDAY, JUNE 13, 2018

LOCATION: CABINET MEETING ROOM
LOWER LEVEL, THE CAPITOL
TALLAHASSEE, FLORIDA

REPORTED BY: NANCY S. METZKE, RPR, FPR
COURT REPORTER

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DEPARTMENT OF REVENUE

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3 GOVERNOR SCOTT: Next I'd like to recognize
4 Leon Biegalski with the Department of Revenue.
5 Good morning.

6 EXECUTIVE DIRECTOR BIEGALSKI: Good morning,
7 Governor Scott, Attorney General Bondi,
8 CFO Patronis, Commissioner Putnam.

9 The Department has got six agenda items for
10 you today. The first one is to request approval of
11 the minutes of the March 7th.

12 GOVERNOR SCOTT: Is there a motion on the
13 item?

14 COMMISSIONER PUTNAM: So move.

15 GOVERNOR SCOTT: Is there a second?

16 ATTORNEY GENERAL BONDI: Second.

17 GOVERNOR SCOTT: Comments or objections?

18 (NO RESPONSE).

19 GOVERNOR SCOTT: Hearing none, the motion
20 carries.

21 EXECUTIVE DIRECTOR BIEGALSKI: Item Number 2,
22 the Department respectfully requests approval to
23 file and certify with the Secretary of State for
24 final adoption under Chapter 120 of the Florida
25 Statutes rules related to general tax

1 administration.

2 GOVERNOR SCOTT: Is there a motion on the
3 item?

4 CFO PATRONIS: So move.

5 GOVERNOR SCOTT: Is there a second?

6 ATTORNEY GENERAL BONDI: Second.

7 GOVERNOR SCOTT: Comments or objections?

8 (NO RESPONSE).

9 GOVERNOR SCOTT: Hearing none, the motion
10 carries.

11 EXECUTIVE DIRECTOR BIEGALSKI: With your
12 permission, we can do Items 3, 4, and 5 altogether.

13 GOVERNOR SCOTT: That's perfect.

14 EXECUTIVE DIRECTOR BIEGALSKI: Those are all
15 requests for approval of an authority to publish
16 notice of proposed rule in the Florida
17 Administrative Register for rules related to
18 general tax administration, property tax oversight,
19 and child support.

20 GOVERNOR SCOTT: Is there a motion on Items 3,
21 4, 5?

22 CFO PATRONIS: Move adoption of 3, 4, and 5.

23 GOVERNOR SCOTT: Is there a second?

24 ATTORNEY GENERAL BONDI: Second.

25 GOVERNOR SCOTT: Comments or objections?

1 (NO RESPONSE) .

2 GOVERNOR SCOTT: Hearing none, the motion
3 carries.

4 EXECUTIVE DIRECTOR BIEGALSKI: And finally,
5 Item Number 6, the Department respectfully submits
6 the Agency's third quarter performance reports for
7 fiscal year '17/'18. The Department continues to
8 meet or exceed all measures with an overall
9 weighted score of 3.2.

10 GOVERNOR SCOTT: Is there a motion to accept?

11 ATTORNEY GENERAL BONDI: So moved.

12 GOVERNOR SCOTT: Is there a second?

13 CFO PATRONIS: Second.

14 GOVERNOR SCOTT: Comments or objections?

15 (NO RESPONSE) .

16 GOVERNOR SCOTT: Hearing none, the motion
17 carries.

18 Thanks, Leon.

19 EXECUTIVE DIRECTOR BIEGALSKI: Thank you.

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22 * * * *

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ATTACHMENT 2



August 14, 2018

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Chief of Staff
Amanda Carey, Deputy Cabinet Affairs Director

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Stephanie Leeds Sutton, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Leon M. Biegalski, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting? The Department requests final adoption of the following proposed rules, and approval to file and certify them with the Secretary of State under Chapter 120, F.S.

Tax-free export of motor fuel by terminal suppliers

Why are the proposed rules necessary?

Section 27 of Chapter 2018-118, L.O.F., provides for a tax-free purchase of motor fuel by a terminal supplier under certain conditions. This rulemaking is necessary to provide the procedures for dealers to report tax-exempt purchases to the Department.

What do the proposed rules do?

Public Use Forms, Rule 12B-5.150, F.A.C.: the proposed changes add provisions to the terminal supplier tax fuel tax return, terminal supplier fuel tax return instructions, and electronic reporting (EDI) guide (forms DR-309631, DR-309631N, and DR-309650, respectively) informing eligible taxpayers how to report fuel purchases exempt from tax under Section 27, Chapter 2018-118, L.O.F.

Were comments received from external parties? No. No request for workshop was received, and no workshop was held.

On June 13, 2018, the Governor and Cabinet approved the Department's request to publish Notices of Proposed Rule and to conduct a rule hearing. A rule hearing was scheduled for July 11, 2018, if requested. No request was received to hold the scheduled rule hearing and no hearing was held. No written comments were received.

Motor vehicles

Why are the proposed rules necessary?

The proposed amendments are needed to clarify the tax treatment of a motor vehicle repurchased by the dealer under Chapter 681, F.S. (the "Lemon Law"). In addition, a change is needed to the title of a form referenced in the rule so that it is consistent with the promulgated form.

What do the proposed rules do?

Aircraft, Boats, Mobile Homes, and Motor Vehicles, Rule 12A-1.007, F.A.C.: the proposed changes clarify that all taxes paid by and refunded to a customer who has a vehicle repurchased under Chapter 681, F.S., are refundable to the manufacturer making the refund. An amendment is also made to the title of a form.

Were comments received from external parties? No. No request for workshop was received, and no workshop was held. Public comments were received and the rule language was revised as requested.

On June 13, 2018, the Governor and Cabinet approved the Department's request to publish Notices of Proposed Rule and to conduct a rule hearing. A rule hearing was scheduled for July 11, 2018, if requested. No request was received to hold the scheduled rule hearing and no hearing was held.

Comments of a technical nature were received from the staff of the Joint Administrative Procedures Committee. The requested corrections were published in the Florida Administrative Register on July 11, 2018 and the final text today reflects these changes.

For each rule, attached are copies of:

- Summary of the proposed rules, which includes:
 - Statements of facts and circumstances justifying the rules;
 - Federal comparison statements; and
 - Summary of the workshops and hearings
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.007

SUMMARY OF PROPOSED RULE

The proposed amendments correct the title of a form and clarify that all taxes paid by and refunded to a customer who has a vehicle repurchased under Chapter 681, F.S., are refundable to the manufacturer making the refund.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12A-1.007, F.A.C., is: to correct the title provided for Form DR-123, Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State ~~for Licensing Outside Florida~~, incorporated by reference in Rule 12A-1.097, F.A.C., and to clarify information regarding sales tax and surtax due to be refunded to the consumer on a repurchased motor vehicle under Chapter 681, F.S., Motor Vehicle Warranty Enforcement Act.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 2, 2017 (Vol. 43, No. 213, pp. 4943-4944), to advise the public of the proposed changes to Rule 12A-1.007, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2017. No request was received and no workshop was held. The Department received public comments requesting changes to Rule 12A-1.007, F.A.C. The version included in this package incorporates the requested changes.

SUMMARY OF PUBLIC MEETING

JUNE 13, 2018

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 13, 2018, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-1.007, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on May 30, 2018 (Vol. 44, No. 120, pp. 2885-2886).

SUMMARY OF RULE HEARING

JULY 11, 2018

A Notice of Proposed Rule was published in the Florida Administrative Register on June 20, 2018 (Vol. 44, No. 120, pp. 2884-2885), to advise the public of the proposed changes to Rule 12A-1.007, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on July 11, 2018. No request was received and no hearing was held.

Written comments were received from the staff of the Joint Administrative Procedures

Committee. A notice of correction was published in the Florida Administrative Register on July 11, 2018, (Vol. 44, No. 134, p. 3230), providing requested changes. The change to Rule 12A-1.007, F.A.C, added a missing date from the history of previous revisions. The final rule language presented for adoption today reflects these changes.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULES 12A-1.007

12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.

(1) through (7) No change.

(8) Motor Vehicles.

(a)1. through 3. No change.

4. The Department prescribes Form DR-123, Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State for Licensing Outside Florida, incorporated by reference in Rule 12A-1.097, F.A.C., to be completed by the purchaser and furnished to the selling dealer or appropriate sales tax collection agency.

(b) through (m) No change.

(9) through (22) No change.

(23) Motor Vehicle Warranty Repurchases or Replacements (Lemon Law).

(a) Chapter 681, F.S., Motor Vehicle Warranty Enforcement Act, provides procedures for a consumer who may receive a replacement motor vehicle, or a full refund, for a motor vehicle which cannot be brought into conformity with the warranty provided in that chapter. This subsection provides for the application of Florida tax or surtax for the replacement ~~The following provisions shall apply when a manufacturer pursuant to the provisions of Section 681.104, F.S., replaces or the repurchase of the repurchases~~ a motor vehicle:

~~(b)1.~~ When the manufacturer replaces the motor vehicle, as required by Section 681.104,

F.S., Florida tax is due on the amount of the reasonable offset for use attributed to paid by the consumer, lienholder, or lessor to the manufacturer. The dealer is required to shall note on the sales invoice, bill of sale, or other proper document representing representative of the transaction that the motor vehicle is a replacement motor vehicle, as provided in Section 681.104, F.S. under provisions of Section 681.104, F.S., and shall collect the tax from the consumer on the amount of the reasonable offset for use.

(c)1.2-a. When the manufacturer repurchases the motor vehicle, as provided in Section 681.104, F.S., the Department of Revenue shall refund to the manufacturer any Florida sales tax that the manufacturer must refund the full purchase price, including the tax paid, less a reasonable offset for use, refunded to the consumer, lienholder, or lessor. The written agreement repurchasing the motor vehicle will contain the reasonable offset for use attributed to the consumer, lienholder, or lessor under the provisions of Section 681.104, F.S.

2. The manufacturer may seek a refund of the amount of Florida tax or surtax refunded by the manufacturer to the consumer, lienholder, or lessor. To receive the refund, the manufacturer must file a an Sales and Use Tax Application for Refund-Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.), that meets the requirements of must be filed by the manufacturer. An application for refund shall not be considered complete pursuant to Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C., and a refund shall not be approved before the manufacturer provides the required documentation listed in Form DR-26S regarding the reimbursement of tax previously paid on a vehicle purchased in Florida by a motor vehicle manufacturer when the manufacturer agrees to replace or repurchase the vehicle.

b. Form DR-26S, Application for Refund-Sales and Use Tax, must be filed with the Department for tax paid on or after October 1, 1994, and prior to July 1, 1999, within 5 years

~~after the date the tax was paid.~~

~~e. Form DR-26S, Application for Refund Sales and Use Tax, must be filed with the Department for tax paid on or after July 1, 1999, within three 3 years after the date the tax was paid to the Department paid.~~

~~d. The amount of refund to the manufacturer shall be in an amount which results when the state sales tax percentage plus any county discretionary surtax is multiplied by the sum which remains when the reasonable offset for use is subtracted from the sales price of the vehicle.~~

3. The tax to be refunded to the consumer, lienholder, or lessor on a repurchased motor vehicle is calculated as follows:

a. If discretionary sales surtax was not paid: [(Sales Price – Reasonable Offset for Use) × State Tax Rate] = Amount of Florida Tax Refund.

b. If discretionary sales surtax was paid: [(Sales Price – Reasonable Offset for Use) × State Tax Rate] + [(Sales Price (not to exceed \$5,000) – Reasonable Offset for Use) × Surtax Rate] = Amount of Florida Sales Tax Refund.

4.a.(f) Example: An out-of-state consumer purchased a motor vehicle from a Florida dealer for a The total sales price of \$15,000 the vehicle less trade-in allowance is \$18,000. The consumer paid tax to Florida at his or her home state rate of 3% on the total purchase price and did not pay any discretionary sales surtax. The reasonable offset for use attributed to the consumer in the repurchase agreement is \$75. Florida tax to be refunded by the manufacturer to the consumer is calculated as [(\$15,000 - \$75) × 0.03] = \$447.75. of 2,000 miles out of projected 120,000 miles (2,000 – 18,000 divided by 120,000) equals \$300. Sales tax of 6 percent times \$17,700 (\$18,000 minus \$300) represents the amount of sales tax refunded to the manufacturer of \$1,062.

b. Example: A Florida consumer purchased a motor vehicle from a Florida dealer for a total sales price of \$18,000. The consumer paid state tax at the rate of 6% on the total sales price, and paid discretionary sales surtax at the rate of 1% on the first \$5,000 of the sales price. The reasonable offset for use attributed to the consumer in the repurchase agreement is \$300. Florida tax to be refunded by the manufacturer to the consumer is calculated as $[(\$18,000 - \$300) \times 0.06] + [(\$5,000 - 300) \times 0.01] = \$1,109.$

~~(II) Example: The sales price of the vehicle is \$10,000. The reasonable offset for use of 48 miles out of projected 120,000 miles equals \$4 (48 - 10,000 divided by 120,000). Sales tax of 3 percent (sales tax rate of purchaser's resident state) times 9,996 (\$10,000 minus \$4) equals \$299.88, which sum represents the amount of sales tax refunded to the manufacturer.~~

~~(III) Example: The sales price of the vehicle is \$8,000. The reasonable offset for use of 600 miles out of projected 120,000 miles equals \$40 (600 - 8,000 divided by 120,000). Sales tax of 7 percent (6 percent plus 1 percent county discretionary surtax) times \$5,000 (statutory limit on which county discretionary surtax is imposed) equals \$350. The remainder of the sales price of \$2,960 (\$8,000 minus \$5,000 minus \$40) times 6 percent equals \$177.60. The total of \$527.60 (\$350 plus \$177.60) represents the amount of sales tax refunded to the manufacturer.~~

~~(d)(b) For purposes of this subsection, the terms “manufacturer,” “motor vehicle,” and “reasonable offset for use,” and “replacement motor vehicle” are given the same meanings as defined the definitions provided in Section 681.102(13), (14), and (18), F.S.~~

(24) through (28) No change.

Rulemaking Authority 212.05(1), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(2), (4), (10), (14), (15), (16), (19), (20), 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (7), 212.08(5)(i), (7)(t), (aa), (ee), (10), (11), 212.12(2),

(12), 213.255~~(1)~~, (2), (3), 213.35, 215.26(2), 681.102(13)-(14), (20)-(21), 681.104 FS. History–
Revised 10-7-68, 1-7-70, Amended 1-17-71, Revised 6-16-72, 8-18-73, 12-11-74, 6-9-76,
Amended 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly
12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-
17-03, ~~4-17-03~~ 9-28-04, 1-11-16, _____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS,
POLLUTANTS, AND NATURAL GAS FUEL
AMENDING RULE 12B-5.150

SUMMARY OF PROPOSED RULE

The proposed amendments revise three motor fuel forms to implement legislative changes made by Section 27, Chapter 2018-118, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendment to Rule 12B-5.150, F.A.C., is to add provisions to three forms informing eligible taxpayers how to report fuel purchases exempt from tax under Section 27, Chapter 2018-118, L.O.F.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MAY 16, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative

Register on May 2, 2018 (Vol. 44, No. 86, p. 2079), to advise the public of the proposed changes to Rule 12B-5.150, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on May 16, 2018. No request was received and no workshop was held. No public comments were received.

SUMMARY OF PUBLIC MEETING

JUNE 13, 2018

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 13, 2018, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-5.150, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on June 20, 2018 (Vol. 44, No. 120, pp. 2885-2886).

SUMMARY OF RULE HEARING

JULY 11, 2018

A Notice of Proposed Rule was published in the Florida Administrative Register on June 20, 2018 (Vol. 44, No. 120, pp. 2885-2886), to advise the public of the proposed changes to Rule 12B-5.150, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on July 11, 2018. No request was received and no hearing was held. No public comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND
NATURAL GAS FUEL
AMENDING RULE 12B-5.150

12B-5.150 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (17)	No change	
(18) DR-309631	Terminal Supplier Fuel Tax Return (R-01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-03584)	<u>09/18</u> 01/14
(19) DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04864)	<u>09/18</u> 01/15
(20) through (36)	No change	
(37) DR-309650	Motor and Other Fuel Taxes EDI Technical Implementation Guide (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08981)	<u>09/18</u> 01/18
(38)	No change	

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86,

206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943,
212.0501, 213.255, 213.755 FS. History–New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-
1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13,
5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18,_____.



Terminal Supplier Fuel Tax Return
For Calendar Year

DR-309631
R. 09/18
Rule 12B-5.150, F.A.C.
Effective 09/18
Page 1 of 18

Handwritten Example and Typed Example boxes with numbers 0-9 and instruction 'Use black ink.'

IMPORTANT
Complete and return
coupon to the Department
of Revenue.

COMPLETE FORM DR-309631
BEFORE ENTERING INFORMATION
ON THE ATTACHED COUPON.

Mail the original of this form along with coupon
to the:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

Detach here

Detach here

Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

Terminal Supplier Fuel Tax Return Coupon
For Calendar Year

DR-309631
R. 09/18

COMPLETE and MAIL with your RETURN/PAYMENT.
Please write your Federal Employer Identification Number (FEIN) on check.
Be sure to SIGN YOUR CHECK.
Make check payable to: Florida Department of Revenue

FEIN input boxes

ENTER BUSINESS NAME:

Name
Address
City/St/ZIP

AMOUNT DUE FROM LINE 33 IF CREDIT DUE ENTER 0 US Dollars Cents

FOR COLLECTION PERIOD ENDING MMDDYY

DR-309631

Do Not Write in the Space Below.

This page intentionally left blank.

Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

**Terminal Supplier
Fuel Tax Return**
For Calendar Year

DR-309631
R. 09/18
Page 3 of 18

Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

DOR USE ONLY

		/			/		
--	--	---	--	--	---	--	--

POSTMARK OR HAND-DELIVERY DATE

Return Due By

Late After

Complete Reverse Side of Return First

26. Combined gasoline, diesel and aviation fuel tax due: (Page 4, Line 26)26. _____

CREDITS

27. Ultimate vendor credits:
From ultimate vendor credit worksheet (Page 13, Line 25)27. _____

28. Credit memos issued by the Department of Revenue:28. _____

29. Other allowed credits: (Page 17, Line 15)29. _____

TOTAL DUE WITH RETURN CALCULATION

30. Tax due with return: (Line 26 minus Lines 27 through 29)30. _____

31. Penalty:31. _____

32. Interest:32. _____

33. Total due with return: (Line 30 plus Line 31 plus Line 32)33. _____

Check here if you have electronically transmitted funds

Under penalty of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Officer/Owner Title Date

Name of Preparer (Print) Signature of Preparer Telephone Number FEIN Date



Company Name	FEIN	Collection Period Ending (mm/dd/yy)
--------------	------	-------------------------------------

GALLONS

	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
1. Beginning physical inventory:				
2. Receipts: (Page 5, Section I, Line 7)				
3. Disbursements: (Page 5, Section II, Line 15)				
4. Transfers:				
5. Gain or (Loss):				
6. Ending physical inventory:				
7. Net taxable gallons: (Page 5, Section II, Line 14, Columns A, B, and D)				
8. Tax-paid purchases: (Page 5, Section I, Line 2)				
9. Taxable gallons: (Line 7 minus Line 8)				

DOLLARS

10. Gasoline: (Line 9, Column A times) Diesel: (Line 9, Column B times)				
11. Aviation: (Line 9, Column D times)				
12. Collection allowance - Gasoline: (Line 10, Column A times) Aviation: (Line 11, Column D times)				
13. Collection allowance - Diesel: (Line 10, Column B times)				
14. Net state fuel tax due:				

Local Option - Tax and Collection Allowance Calculations - Gasoline

	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
15. Local option tax entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column C total/ Schedule 5LO)				
16. Collection allowance - gasoline local option tax: (Line 15, Column A times)				
17. Local option tax not entitled to collection allowance - Gasoline: (Schedule 11, Page 12, Column E total/ Schedule 5LO)				
18. Total local option tax due - Gasoline: (Line 15 minus Line 16 plus Line 17)				

Local Option - Tax and Collection Allowance - Diesel

19. Local option tax entitled to collection allowance - Diesel: (Line 9, Column B times)				
20. Collection allowance: diesel local option tax: (Line 19, Column B times)				
21. Local option tax not entitled to collection allowance - Diesel: (Line 9, Column B times)				
22. Total local option tax due - Diesel: (Line 19 minus Line 20 plus Line 21)				

Total State and Local Option Tax Due Calculations

23. Total tax due - Gasoline: (Line 14, Column A plus Line 18, Column A)				
24. Total tax due - Diesel: (Line 14, Column B plus Line 22, Column B)				
25. Total tax due - Aviation: (Line 14, Column D)				
26. Combined gasoline, diesel, and aviation fuel tax due: (Add Lines 23, 24, and 25. Carry to Page 3, Line 26.)				



Company Name	FEIN	Collection Period Ending (mm/dd/yy)
--------------	------	-------------------------------------

Enter the total gallons from each receipt and disbursement schedule on this page. Report receipts and disbursements in whole net gallons.

GALLONS

Section I - Receipts: (see instructions)

1. In-state refinery production:
2. Gallons received - Florida tax paid: (Carry to Page 4, Line 8.)
3. Gallons received from supplier for export - other states taxes paid:
4. Gallons received from licensed terminal suppliers - Florida tax unpaid (internal exchanges):
5. Total product received or blended - Florida tax unpaid:
6. Gallons imported direct to customer - Florida tax unpaid:
7. Gallons imported by bulk transfer into tax-free storage:
8. Total receipts: (Carry to Page 4, Line 2.)

From Schedule	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
1A.				
1B.				
2A.				
2B.				
3A.				
3B.				

Section II - Disbursements: (see instructions)

1. Gallons delivered to retail locations and end-users - Florida state and local option taxes collected:
2. Gallons diesel delivered - all taxes collected (state and local option taxes):
3. Gallons delivered - Florida state tax collected (gasoline and aviation only):
4. Aviation gas converted for highway use:
5. Gallons delivered to licensed dealers - Florida tax unpaid (exchanges/sales above rack):
6. Gallons dyed diesel delivered - Florida tax unpaid:
7. Gallons delivered - tax collected by supplier from purchaser for another state:
8. Gallons exported by other than bulk transfer:
9. Gallons exported by supplier - tax self - accrued by supplier for another state:
10. Gallons delivered/placed into bonded storage - Florida tax unpaid:
11. Gallons exported by supplier through bulk transfer:
12. Gallons delivered to U.S. Government (500 gallons or more):
13. Gallons of undyed diesel, jet fuel, aviation gasoline or kerosene delivered to other tax exempt entities:
14. Total taxable disbursements: (Add Lines 1, 2, 3, 4, 8, 12, and 13. Carry to Page 4, Line 7.) ..
15. Total disbursements: (Add Lines 1 through 13. Carry to Page 4, Line 3.)

From Schedule	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
11/5LO.				
5A.				
5B.				
5HW.				
6A.				
6B.				
6C.				
7A.				
7B.				
7C.				
7D.				
8.				
10.				



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Check here if filing a supplemental schedule

Schedule 11 – Retail local option tax worksheet for summarizing by county gasoline/gasohol/denatured ethanol gallons delivered to retail locations and end-users (local option tax collected)

Product Type:

065 – Gasoline

124 – Gasohol

Schedule/Product Type 11/	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
------------------------------	--------------	------	--

County	(A) Gallons of Gasoline or Gasohol Sold	(B) Rate Entitled to Collection Allowance	(C) Local Option Tax Entitled to Collection Allowance (A) times (B) = (C)	(D) SCETS/ Additional Local Option Rate	(E) Local Option Tax Not Entitled to Collection Allowance (A) times (D) = (E)
01	Alachua				
02	Baker				
03	Bay				
04	Bradford				
05	Brevard				
06	Broward				
07	Calhoun				
08	Charlotte				
09	Citrus				
10	Clay				
11	Collier				
12	Columbia				
13	Dade (Miami-Dade)				
14	De Soto				
15	Dixie				
16	Duval				
17	Escambia				
18	Flagler				
19	Franklin				
20	Gadsden				
21	Gilchrist				
22	Glades				
23	Gulf				
24	Hamilton				
25	Hardee				
26	Hendry				
27	Hernando				
28	Highlands				
29	Hillsborough				
30	Holmes				
31	Indian River				
32	Jackson				
33	Jefferson				
Page 11 Subtotal					



Schedule 11 – Continuation of retail local option tax worksheet for summarizing by county gasoline/gasohol/ denatured ethanol gallons delivered to retail locations and end-users (local option tax collected)

Schedule/Product Type 11/	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
------------------------------	--------------	------	--

County	(A) Gallons of Gasoline or Gasohol Sold	(B) Rate Entitled to Collection Allowance	(C) Local Option Tax Entitled to Collection Allowance (A) times (B) = (C)	(D) SCETS/ Additional Local Option Rate	(E) Local Option Tax Not Entitled to Collection Allowance (A) times (D) = (E)
34	Lafayette				
35	Lake				
36	Lee				
37	Leon				
38	Levy				
39	Liberty				
40	Madison				
41	Manatee				
42	Marion				
43	Martin				
44	Monroe				
45	Nassau				
46	Okaloosa				
47	Okeechobee				
48	Orange				
49	Osceola				
50	Palm Beach				
51	Pasco				
52	Pinellas				
53	Polk				
54	Putnam				
55	St. Johns				
56	St. Lucie				
57	Santa Rosa				
58	Sarasota				
59	Seminole				
60	Sumter				
61	Suwannee				
62	Taylor				
63	Union				
64	Volusia				
65	Wakulla				
66	Walton				
67	Washington				
Page 12 Subtotal					
Subtotal from Page 11					
Total					



Check here if filing a supplemental schedule

Schedule 12 – Ultimate vendor credits worksheet for reporting deliveries and exports of tax paid fuel to consumers who qualify to purchase fuel tax-exempt

Schedule 12/	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
-----------------	--------------	------	--

GALLONS

	DIESEL			D. Aviation
	A. Gasoline	B. Undyed	C. Dyed	
1. Total gallons delivered to other tax exempt entities (Schedule 10):				
2. Total gallons delivered to U.S. Government tax exempt - 500 gallons or more (Schedule 8):				
3. Total gallons exported by other than bulk transfer (Schedule 7A):				
4. Total gallons tax paid aviation fuel converted for highway use (Schedule 5HW):				
5. Total gallons qualifying for credit: (add Lines 1,2,3, and 4)				
6. State fuel tax rate:				
7. State tax due: (Line 5 times Line 6)				
8. Collection allowance rates for state tax:				
9. State tax collection allowance calculation: (Line 7 times Line 8)				
10. Local option rate entitled to collection allowance:				
11. Portion of local option tax entitled to collection allowance: (Line 5, Column B times Line 10)				
12. Local option collection allowance rate:				
13. Local option collection allowance calculation: (Line 11 times Line 12)				
14. Local option tax rate not entitled to collection allowance:				
15. Portion of local option tax not entitled to collection allowance: (Line 5, Column B times Line 14)				
16. Ultimate vendor credit calculation:				
a. Gasoline: (Line 7 minus Line 9)				
b. Diesel: (Line 7 minus Line 9 plus Line 11 minus Line 13 plus Line 15)				
c. Aviation: (Line 7 minus Line 9)				
Shared Collection Allowance Add-back				
17. Enter the amount from Line 5 above (total gallons qualifying for credit): If zero, skip to Line 24				
18. Enter the amount from Line 7, Page 4 of this return (net taxable gallons):				
19. Gallons subject to shared collection allowance calculation: (Line 17 minus 18). If negative, enter zero and skip to Line 24				
20. State fuel tax rate:				
21. Tax subject to shared collection allowance: (Line 19 times Line 20)				
22. Shared collection allowance add back rates:				
23. Shared collection allowance add back: (Line 21 times Line 22)				
24. Allowable ultimate vendor credit				
A. Gasoline: (Line 16A plus Line 23A)				
B. Diesel: (Line 16B plus Line 23B)				
C. Aviation: (Line 16C plus Line 23C)				
25. Total ultimate vendor credit amount: (Add Line 24A, Line 24B, and Line 24C. Carry forward to Page 3, Line 27.)				



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Check here if filing a supplemental schedule

Schedule 13B – EFT bad debt credits worksheet for reporting credits of uncollected taxes paid on fuel sold to wholesalers. Credits accrue when failed EFT tax payments are reported to the Department within 10 days.

Schedule 13B	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
-----------------	--------------	------	--

GALLONS

	A. Gasoline	DIESEL		D. Aviation
		B. Undyed	C. Dyed	
1. Total gallons qualifying for credit:				
2. State fuel tax rate:				
3. State tax due: (Line 1 times Line 2)				
4. Collection allowance - state tax:				
5. State tax collection allowance calculation: (Line 4 times Line 3)				
6. Portion of local option tax rate entitled to collection allowance:				
7. Portion of local option tax entitled to collection allowance: (Line 1 times Line 6)				
8. Local option tax collection allowance rate:				
9. Local option tax collection allowance: (Line 8 times Line 7)				
10. Portion of local option rate not entitled to collection allowance:				
11. Portion of local option tax not entitled to collection allowance: (Line 1 times Line 10)				
Failed EFT Credit Calculation				
12. Gasoline: (Line 3 minus Line 5)				
13. Diesel: (Line 3 minus Line 5 plus Line 7 minus Line 9 plus Line 11)				
14. Aviation: (Line 3 minus Line 5)				
15. Total failed EFT credit amount: (Line 12 plus Line 13 plus Line 14. Carry to Page 3, Line 29.)				

You must complete Schedule 13F (Pages 15 and 16) and Schedule 13B (Page 17) and attach both schedules to your return to qualify for this credit.



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Instructions for Filing Terminal Supplier Fuel Tax Return

For Calendar Year

DR-309631N

R. 09/18

Rule 12B-5.150, F.A.C.

Effective 09/18

Page 1 of 13

General Information

Who Must File? - Terminal suppliers with facilities in Florida who transfer, exchange, loan, sell, or blend gasoline, gasohol, denatured ethanol, diesel, or aviation fuel and terminal suppliers with facilities outside Florida who sell fuel destined for sale or use in Florida.

Generally, terminal suppliers are those fuel tax licensees who import gasoline, gasohol, denatured ethanol, diesel, or aviation fuel into Florida by vessel or pipeline; who place fuel products into storage at a terminal registered under s. 4101 of the Internal Revenue Code; and sell fuel through the loading rack at such terminal to their customers.

Terminal suppliers may:

1. Receive fuel from, or exchange fuel with, other terminal suppliers above the rack.
2. Sell fuel to wholesalers.
3. Sell fuel to licensed wholesalers, wholesalers who import or export, or exporters.
4. Export fuel direct from the terminal.
5. Sell fuel to retail dealers or end-users.
6. Sell fuel to the U.S. Government.
7. Sell fuel to farmers and commercial fishermen.
8. Blend products at the loading rack where the blended product is used to propel a vehicle, vessel, or aircraft.

Terminal suppliers can import tax-free gasoline, gasohol, denatured ethanol, diesel, or aviation fuel products by vessel or pipeline; place the tax-free fuel in storage at a terminal; and collect state taxes as the fuel is removed through the loading rack. Terminal suppliers must not collect county taxes above the minimum on gasoline, gasohol, or denatured ethanol sold, except on sales to retail dealers or end-users. A terminal supplier must have a pollutants license to conduct business in Florida.

File and Pay Electronically: Terminal suppliers are required to file and pay electronically. In addition to all other penalties, Florida law imposes a monthly penalty of \$5,000 for failing to file and pay electronically. Enroll to file and pay electronically on our website at floridarevenue.com/taxes/eEnroll.

Your electronic return must be submitted by electronic data interchange, as provided in the *Florida Department of Revenue Motor Fuels EDI Technical Implementation Guide*. This guide is available on our website at floridarevenue.com/forms.

Upon receipt of your electronic file the Department will provide three documents on Secure Net:

- File Receipt
- 997 Functional Acknowledgement
- Manifest

File Receipt will be provided immediately and notify you that your file has been uploaded into Secure Net.

997 Functional Acknowledgement will be provided within 24 to 48 hours of receipt of your file. This document provides confirmation that we were able to process your file and the file passed all EDI translation checks.

Manifest will be available within 24 hours of the 997 *Functional Acknowledgment*. This document provides a detailed list of exceptions that were discovered during the review of your receipt and disbursement schedules. Exceptions are listed as compliance notices or critical errors.

Return Due Date: Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be post-marked or hand-delivered to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

Payment Due Date: You must initiate your electronic payment no later than 5:00 p.m., ET, on the business day prior to the 20th. You must send electronic payments on or before the initiation deadlines. (Check the *Calendar of Due Dates*, Form DR-659.) Visit the Department's website at floridarevenue.com/taxes/filepay for information on filing and paying taxes electronically.

Late Returns: If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent and the minimum is \$10, even if you file a tax return with no tax due. Florida law provides a floating interest rate for late payment of taxes due. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 of each year. The updated rates are published in Tax Information Publications (TIPs) and posted online at floridarevenue.com/taxes/rates.

Tax Rates: The applicable tax rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in sections (ss.) 206.41, 206.87, 206.9825, 212.05, and 212.08(4), Florida Statutes (F.S.), are published annually in TIPs and posted on the Department's website at floridarevenue.com/taxes/rates.

Collection Allowance: If you timely file your return and pay the tax due, you are entitled to receive a collection allowance, as provided in ss. 206.43, 206.97, and 206.91, F.S. The rate factors used to calculate the

collection allowance are entered by the Department and published annually in TIPs. Rates are posted on the Department's website at floridarevenue.com/taxes/rates.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact Return Reconciliation at 850-488-6800 to obtain specific supplemental return instructions and forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Reporting of Kerosene, Biodiesel, and Ethanol Product Types

Undyed Kerosene: Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Report totals from the receipts and disbursements schedules on the tax return in Column D with jet fuel and aviation gasoline.

Dyed Kerosene: Kerosene dyed to the specifications of s. 206.8741, F.S., is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

Biodiesel (B100): Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

Dyed Biodiesel (B100): Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

Biodiesel Blends (167): A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), on the tax return in Column B with pure undyed petroleum diesel and pure undyed biodiesel. See Schedule 2B ("Diesel Blends") for instructions on reporting undyed biodiesel and undyed diesel blends.

Dyed Biodiesel Blends (227): A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

Ethanol Blends: Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97 percent gasoline by volume to render the product unsuitable for human consumption. See Schedule 2B ("Gasoline Blends") for instructions on reporting gasoline and ethanol blends.

Note: Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

Gasohol (124): "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than ninety-one percent (91%) gasoline by volume, and the ethanol content must not be less than nine percent (9%) by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline. See Schedule 2B for instructions on reporting gasohol.

Line-by-Line Instructions

Lines 1 through 26 are on Page 4 of the return.

Do not make entries in shaded areas.

When reporting less than .50 gallons, round down to the nearest whole gallon, if .50 or more, round up to the nearest whole gallon.

Line 1: Beginning Physical Inventory – Report the beginning inventory of:

- Gasoline and gasohol in Column A.
- Undyed diesel fuel, including biodiesel products, in Column B.
- Dyed diesel fuel, dyed biodiesel and dyed kerosene in Column C.
- And aviation fuel and undyed kerosene in Column D.

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

Note: Chapter 206, F.S., defines all undyed kerosene, or diesel #1, as an aviation fuel, subject to the aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product is subject to aviation fuel tax when removed from storage through the terminal rack or upon import into Florida other than by bulk transfer. Terminal suppliers beginning and ending inventory of aviation fuel must reflect gallons of undyed kerosene, diesel #1, jet fuel or similar product.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. The local option taxes are collected at the time of sale, delivery, or consignment to retail dealers, resellers, and end-users. Local option taxes are reported on Schedule 11 (Pages 11 and 12).

Line 2: Receipts – Enter the amounts from Page 5, Section 1, Line 8 (Columns A, B, C, and D). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, 2B, 3A, and 3B (Pages 7 and 8).

Line 3: Disbursements – Enter the amounts from Page 5, Section II, Line 15 (Columns A, B, C, and D). Total disbursements must agree with the detail information shown in Schedules 5A, 5B, 5HW, 5LO, 6A, 6B, 6C, 7A, 7B, 7C, 7D, 8, 10 (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).

The total receipts of dyed diesel fuel (in Column C) will equal the combined total of high sulfur diesel - dyed (**Product Type 226**) and low sulfur diesel, biodiesel, and kerosene which has been dyed at the terminal rack and converted from undyed products to dyed products and reported as a disbursement of undyed product on Schedule 6A.

Line 4: Transfers – Not required for Florida reporting purposes.

Line 5: Gain or Loss – Enter the number of gallons gained or lost as a result of temperature variation in terminal storage for each product sold. This is for inventory reconciliation only. The tax is computed on net whole gallons.

Line 6: Ending Physical Inventory – The total for each product in storage must agree with the physical inventory at the end of the month.

Line 7: Net Gallons – Enter the amounts from Page 5, Section II, Line 14 (Columns A, B, and D).

Line 8: Tax-Paid Purchases – Enter the amounts from Page 5, Section I, Line 2 (Columns A, B, and D). Total tax-paid purchases must agree with the detail information shown on Schedule 1A.

Line 9: Taxable Gallons – Subtract Line 8 from Line 7 and enter the results in Columns A, B, and D.

Line 10: Gasoline and Diesel – Multiply the gallons on Page 4, Line 9, Columns A and B, by the tax rate and enter the result in the appropriate column.

Note: The minimum local option tax has been added to the state taxes to create a statewide tax rate. This rate for gasoline includes both state taxes and the minimum local option tax in all counties.

Line 11: Aviation – Multiply the gallons on Page 4, Line 9, Column D by the tax rate and enter the result.

Line 12: Collection Allowance

- **Gasoline** – Multiply the tax due on gasoline from Page 4, Line 10, Column A, by the gasoline collection allowance rate on Line 12 and enter the result in Column A.

Note: The collection allowance rate on Line 12 takes into account both state tax and minimum local option tax on gasoline.

- **Aviation** – Multiply the tax due on aviation fuel from Page 4, Line 11, Column D, by the aviation fuel tax rate on Line 12 and enter the result in Column D.

Note: Terminal suppliers and importers must share 50 percent of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

Line 13: Collection Allowance – Diesel – Multiply the tax due on undyed diesel from Page 4, Line 10, Column B, by the collection allowance rate on Line 13 and enter the result in Column B.

Note: Terminal Suppliers and Importers must share 50 percent of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

Line 14: Net State Fuel Tax Due

- Gasoline or gasohol (Column A) – Subtract Line 12 from Line 10 and enter the result in Column A.
- Undyed diesel fuel (Column B) – Subtract Line 13 from Line 10 and enter the result in Column B.
- Aviation fuel (Column D) – Subtract Line 12 from Line 11 and enter the result in Column D.

Note: If you are filing a paper return, once you complete Schedule 5LO (Pages 9 and 10), carry the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on Schedule 11 before you complete Lines 15 through 18.

See Page 9 of these instructions for completing Schedule 5LO and Page 11 of these instructions for completing Schedule 11.

If you file your return by Electronic Data Interchange (EDI), we will transfer the information reported on each Schedule 5LO to Schedule 11 for you.

Line 15: Local Option Tax Entitled to Collection Allowance – Gasoline – Enter the total amount of tax from Schedule 11, (Page 12), Column C.

Line 16: Collection Allowance – Gasoline Local Option Tax – Multiply Line 15 by the collection allowance rate and enter the result in Column A.

Line 17: Local Option Tax Not Entitled to Collection Allowance – Enter the total amount of tax from Schedule 11, Page 12, Column E.

Line 18: Total Local Option Tax Due – Subtract Line 16 from Line 15, add Line 17, and enter the result in Column A.

Line 19: Local Option Tax Entitled to Collection Allowance – Diesel – Multiply Line 9, Column B, by the tax rate and enter the result in Column B.

Line 20: Collection Allowance – Diesel Local Option Tax – Multiply the tax from Line 19, Column B, by the collection allowance rate and enter the result in Column B.

Line 21: Local Option Tax Not Entitled to Collection Allowance – Diesel – Multiply the taxable gallons from Line 9, Column B, by the tax rate and enter the result in Column B.

Line 22: Total Local Option Tax Due – Diesel – Subtract Line 20 from Line 19, add Line 21, and enter the result in Column B.

Line 23: Total Tax Due – Gasoline – Add Line 14, Column A, to Line 18, Column A, and enter the result in Column A.

Line 24: Total Tax Due – Diesel – Add Line 14, Column B, to Line 22, Column B and enter the result in Column B.

Line 25: Total Tax Due – Aviation – Enter the amount from Line 14, Column D.

Line 26: Combined Gasoline, Diesel, and Aviation Fuel Tax Due – Add Line 23, Column A, Line 24, Column B, and Line 25, Column D, and enter the result in Column D. Enter this total on Page 3, Line 26.

Lines 27 through 33 are found on Page 3 of the Terminal Supplier Fuel Tax Return.

Line 27: Ultimate Vendor Credits – Enter the amount from Schedule 12, Page 13, Line 25.

Line 28: Credit Memos Issued by DOR – If you have received a Credit Memorandum(s) from the Department for overpayment of prior taxes, enter the total from such memorandum(s).

Line 29: Other Allowed Credits – Enter the amount from Schedule 13B, Page 17, Line 15.

Line 30: Tax Due with Return – Add Lines 27, 28, and 29, and subtract the total from Line 26. Enter the result here.

Line 31: Penalty – If your return is late, compute penalty as indicated on Page 2 under “Late Returns” and enter the result.

Line 32: Interest – If your tax payment is late, compute interest as indicated on Page 2 under “Late Returns” and enter the result.

Line 33: Total Due with Return – Add the amounts from Lines 30, 31, and 32, and enter the result. This is the amount due with the return.

YOU MUST SIGN AND DATE THE RETURN.

Schedule Instructions

Complete your receipt and disbursement schedules prior to completing Sections I and II of your return.

You are required to file a separate schedule for each schedule and product type combination you report. **If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.** This penalty is in addition to all other penalties.

Note: Do not enter information in shaded areas.

If you report:

- Less than .50 gallons, round down to the nearest whole gallon.
- .50 gallons or more, round up to the nearest whole gallon.

Schedule of Receipts (Pages 7 and 8)

Use this schedule to report receipts of fuel for the collection period on a transaction-by-transaction basis.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the receipt schedule types from the Schedule of Receipts Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these instructions.

Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the terminal supplier shown on the front of the tax return.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product.

Column (3): Mode of Transport – Enter the mode of transport using one of the following:

B = Barge

BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)

J = Truck

PL = Pipeline

R = Rail

S = Ship

ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant.)

Column (4): Point of Origin/Destination – Select and enter one of the following to report the point of origin and the point of destination.

Option 1. When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

Option 2. When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, “FL.”

Option 3. When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

Columns (5) and (6): Acquired From/Seller's Name/FEIN

– Enter the name and FEIN of the company from which the product was acquired.

Column (7): Date Received – Enter the date you received the product.

Column (8): Document Number

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

Column (9): Net Gallons

- Enter the net amount of whole gallons received.
- Calculate and enter a grand total for Column 9 on the last page of each schedule.
- Carry the total of each receipt to Page 5, Section I, and enter in the box matching the appropriate schedule and product type.

Columns (10) and (11): Not required for Florida reporting purposes.

Schedule Type Identifying Information

Schedule 1A – Gallons Received – Florida Tax Paid

Use this schedule to provide transaction detail on over the rack receipts of tax-paid fuel from wholesalers and terminal suppliers.

- Complete this schedule for all gasoline, gasohol, denatured ethanol, diesel, and aviation fuel acquired, blended, or transported into Florida.
- List the receipt of all fuel on which Florida tax was charged or accrued at the time of purchase.
- Carry the total to Page 5, Section I, Line 2.

Schedule 1B – Gallons Received from Supplier for Export – Other State's Taxes Paid

Complete this schedule in detail if you purchased fuel from a licensed terminal supplier, paid the other states tax to your supplier, and immediately sold the product to a licensed exporter for export to a destination outside of Florida.

Note - The exemption provided in this schedule is valid only under the following circumstances.

- You notified your supplier and the terminal operator that the fuel was being exported outside of Florida.
- You are licensed in the state of destination and the license number was provided to your supplier.
- The licensed exporter has not been barred from making tax-free exports.
- A corresponding entry for each transaction reported on this schedule was entered on schedule 6C.

Carry the total to Page 5, Section 1, Line 3.

Schedule 2A – Gallons Received from Licensed Supplier – Florida Tax Unpaid (Imports/Internal Exchanges)

Terminal suppliers who receive fuel products through purchases, exchanges, or loans with other terminal suppliers, or from their out-of-state terminals are required to complete and include this schedule with the *Terminal Supplier Fuel Tax Return* (Form DR-309631).

Use this schedule to report the gallons of dyed diesel, dyed biodiesel, dyed kerosene, or dyed jet fuel converted from your inventory of undyed diesel, undyed biodiesel, undyed kerosene, or undyed jet fuel by injection of dye at the rack during the reporting period. The gallons of undyed product converted to dyed product are reported as a disbursement on Schedule 6A with your FEIN as the purchaser. Report corresponding receipts of dyed product on Schedule 2A, with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

In addition, use this schedule to report the gallons of aviation gasoline converted to highway use gasoline. The gallons of aviation gasoline converted to highway use are reported on Schedule 2A as a receipt of gasoline (**Product Type 065**) and shown as an internal disbursement/exchange of aviation gasoline (**Product Type 125**) on Schedule 5HW.

For receipts in out-of-state terminals, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons converted or transferred in Column 9. Enter 99999999 for all other columns.

For conversions of untaxed aviation gasoline to highway use, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons converted or transferred in Column 9. Enter 999999915 for all other columns.

The ultimate sale of aviation gasoline converted to highway use gasoline will be reported as the sale of gasoline product. For sales to retail stations and end-users, report the total gallons on Schedule 5LO and the Retail Local Option Tax Worksheet (Schedule 11, Pages 11 and 12). For sales to wholesalers and other suppliers, use Schedule 5B.

Complete this schedule in detail for purchases, exchanges, and loans received from other terminal suppliers. Carry the Schedule 2A total, by product type, to Page 5, Section I, Line 4 of the return.

Schedule 2B – Total Product Received or Blended – Florida Tax Unpaid

You must submit this schedule with your return if you are a licensed terminal supplier who adds untaxed products, such as alcohol, natural gasoline, toluene, benzene, and waste oil, to increase the volume of motor fuel, diesel fuel, or aviation fuel.

Report a roll-up total by product type for the month by entering “BA” in Column 3, “SUM” in Column 8, and the total net gallons transferred or converted to gasoline, diesel, or aviation fuel in Column 9. Enter 999999991 for all other columns.

Carry the Schedule 2B total, by product type, to Page 5, Section I, Line 5 of the return.

Gasohol – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

- 1a. Report the receipt of untaxed denatured ethanol to be blended with gasoline on Schedule 2B as **Product Type E00**.
Or
- 1b. Report the receipt of tax paid denatured ethanol to be blended with gasoline on Schedule 1A as **Product Type E00**.
2. Report the disbursement of denatured ethanol to be blended with gasoline on Schedule 6A as **Product Type E00**. This internal disbursement/exchange shows the conversion of ethanol (disbursed for blending) to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
Note: Report denatured ethanol in Column A with gasoline and gasohol (Pages 4 and 5 of the return).
3. Report the receipt of denatured ethanol, which is blended with gasoline, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons converted to **Product Type 124** in Column 9. Enter 999999991 for all other columns. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A.
4. Report the disbursement of gasoline, to be blended with denatured ethanol, on Schedule 6A as **Product Type 065**. This internal disbursement/exchange shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
5. Report the receipt of gasoline, blended with denatured ethanol, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering “BA” in

Column 3, “SUM” in Column 8, and the net gallons converted to gasohol in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.

6. Report the disbursement of the combined gasoline and ethanol blend (gasohol) on the appropriate disbursement schedule as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

Gasoline Blends (Other than Gasohol) – Use the following instructions if you blend gasoline with untaxed blend products to expand the gallons of gasoline available for sale or use.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 065**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.
2. Report the disbursement of the gasoline and blend stock on the appropriate disbursement schedule as **Product Type 065**. Report this information in detail on a transaction-by-transaction basis.

Undyed Diesel and Biodiesel Blends - Use the following instructions if you blend biodiesel with undyed diesel fuel to expand the gallons of undyed diesel available for sale or use.

1. Report the receipt of biodiesel to be blended with undyed diesel fuel on the appropriate receipt schedule as **Product Type B00**. Report this information in detail on a transaction-by-transaction basis.
2. Report the disbursement of biodiesel to be blended with undyed diesel fuel on Schedule 6A as **Product Type B00**. This internal disbursement/exchange shows the conversion of biodiesel to undyed diesel fuel for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to undyed diesel in Column 10. Enter 999999991 for all other columns.
3. Report the receipt of biodiesel, which is blended with undyed diesel fuel, on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons converted to **Product Type 167** in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.
4. Report the receipt of undyed diesel fuel, which is blended with biodiesel, on the appropriate schedule of receipts as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.
5. Report the disbursement of the biodiesel and undyed diesel fuel blend on the appropriate disbursement schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Diesel Blends Other Than Biodiesel – Use the following instructions if you blend tax paid undyed diesel fuel with an untaxed product, such as waste oil, to expand the gallons of diesel fuel available for use or sale.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.

Note: No internal transfer of diesel fuel is required, as in the case of gasoline blended with alcohol, since the blending of the untaxed product with the tax paid undyed diesel does not change the product type from undyed diesel. Report this information in detail on a transaction-by-transaction basis.

2. Report the disbursement of the undyed diesel and untaxed blend product on the appropriate schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Schedule 3A – Gallons Imported Direct to Customer – Florida Tax Unpaid

Terminal suppliers who import and deliver untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, or aviation fuel directly to Florida customers without first storing the fuel in a terminal must complete this schedule in detail for each receipt. Carry the total from this schedule to Page 5, Section I, Line 6 of the return.

Schedule 3B – Gallons Imported by Bulk Transfer into Tax-free Storage

Terminal suppliers who import untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, and aviation fuel by vessel or pipeline, directly to a Florida terminal, must complete this schedule in detail for each receipt. Carry the total from this schedule to Page 5, Section I, Line 7 of the return.

Schedule of Disbursements (Pages 9 and 10)

Use this schedule to report disbursements of fuel for the collection period.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these Instructions.

Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting terminal supplier shown on the front of the tax return.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product.

Column (3): Mode of Transport – Enter the mode of transport. Use one of the following:

B = Barge

BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)

J = Truck

PL = Pipeline

R = Rail

S = Ship

ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant.)

Column (4): Point of Origin/Destination – Enter the location the product was transported from/to. There are three options you may select from for reporting the point of origin or the point of destination.

Option 1. When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

Option 2. When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, “FL.”

Option 3. When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use “ZZ.”

Column (5): Not required for Florida reporting purposes.

Columns (6) and (7): Sold to/Purchaser’s Name/FEIN – Enter the name and FEIN of the company the product was sold to.

Column (8): Date Shipped – Enter the date the product was shipped.

Column (9): Document Number –

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

Column (10): Net Gallons – Enter the net amount of whole gallons disbursed. Provide a grand total for Column 10 on the last page for each schedule type/product type schedule.

Carry the total forward to Page 5, Section II, and enter on the line matching the appropriate schedule type total.

Columns (11) and (12): Not required for Florida reporting purposes.

Schedule Type Identifying Information

Schedule 5A – Diesel Gallons Delivered – All Taxes Collected (State and Local)

Terminal suppliers who sell undyed diesel fuel including undyed biodiesel (B100) to wholesalers, retail dealers, retail consumers, or who use it for fueling their own vehicles must complete this schedule.

Note: Terminal suppliers who hold inventory of undyed diesel including undyed biodiesel (B100) below the terminal rack (on consignment in retail service stations or in company owned stations) must report this fuel as a disbursement when it is removed from the terminal.

Report sales of undyed diesel to wholesalers, other terminal suppliers (below the terminal rack), retailers, or end-users in detail on a transaction-by-transaction basis.

Carry the total from this schedule to Page 5, Section II, Line 2 of the return.

Schedule 5B – Gallons Delivered – Florida State Tax Only Collected (Gasoline/Aviation)

Terminal suppliers who sell gasoline, gasohol, denatured ethanol, gasoline-blended products, jet fuel, aviation gasoline or kerosene to other terminal supplier, importers, or wholesalers must collect state taxes only (including equalized local option tax), and report these transactions in detail as disbursements on this schedule.

Carry the total from this schedule to Page 5, Section II, Line 3 of the return.

Note: Do not use Schedule 5B to report disbursements if:

- Gasoline, gasohol, denatured ethanol, or any gasoline-blended product is delivered, sold, or consigned to retail service stations; instead use Schedule 5LO.
- Aviation gasoline is converted to highway use, whether for sale or use by the supplier in their own vehicles; instead use Schedule 5HW.
- Jet fuel, undyed kerosene, or aviation gasoline is converted from aviation fuel to diesel for highway use, whether for sale or use by the supplier in their own vehicles; instead use Schedule 5HW.

Schedule 5HW – Aviation Fuel Converted for Highway Use

Use Schedule 5HW to report aviation gasoline for use other than in an aircraft; and jet fuel or undyed kerosene that is blended with diesel, for highway use. Complete a separate Schedule 5HW for each product type reported.

Conversion of Aviation Gasoline for Use Other Than in an Aircraft: Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to .05 grams per gallon, for use other than in an aircraft. These steps will allow you to receive a credit of aviation fuel tax and pay the motor fuel tax required by Part 1 of Chapter 206, F.S.

- Report an internal disbursement of aviation gasoline (**Product Type 125**) on Schedule 5HW to show a reduction of aviation gasoline in inventory.
- Report internal disbursements used to convert aviation gasoline on Schedule 5HW as a roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Line 4, Column D of the return.
- Calculate a credit for Schedule 5HW, aviation fuel converted for use other than in an aircraft by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the converted product as gasoline (**Product Type 065**) on Schedule 2A.
- When selling to licensed terminal suppliers or wholesalers report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5B.
- When selling to end-users report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12).

Note: The rate of tax on aviation gasoline is determined by the octane level, lead content, and use of fuel. The **chart on the bottom of Page 9** defines the tax rates on aviation gasoline by product and use.

Jet Fuel or Undyed Kerosene Converted from Aviation to Undyed Diesel Fuel: If you blend jet fuel or undyed kerosene with undyed diesel to produce diesel fuel for highway use:

- Report an internal disbursement of jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) on Schedule 5HW to show a reduction of jet fuel or undyed kerosene in inventory.
- Report internal disbursements used to convert products on Schedule 5HW as a roll-up for each product type by entering “BA” in Column 3, “SUM” in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Line 4, Column D of the return.
- Calculate a credit for Schedule 5HW, jet fuel or undyed kerosene converted for highway use by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the undyed diesel (**Product Type 167**) on Schedule 2A.
- When selling to licensed wholesalers or end-users report the sale/disbursement of undyed diesel (**Product Type 167**) on Schedule 5A.

Schedule 5LO – Gasoline/Gasohol Delivered to Retail Locations and End-users

Report disbursements of gasoline, gasohol, or denatured ethanol sold through the rack (on consignment in retail

service stations or in company-owned stations) on Schedule 5LO. List in detail, each disbursement of gasoline, gasohol, and/or denatured ethanol for the month in which it is removed from the terminal. Complete a separate Schedule 5LO for these gasoline and gasohol product disbursements.

If you are filing a paper return, complete Schedule 5LO and transfer the information by product type (065 – Gasoline, E00 – Denatured Ethanol, and 124 – Gasohol) to the appropriate county listed on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12). The gallon total from Schedule 5LO disbursements should equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you file your return by EDI you are not required to transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the computer software will do this for you. The software will also transfer the total Schedule 5LO gallons to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Line 1, Column A.

Note: The local option taxes you report on this schedule are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

Schedule 6A – Gallons Delivered to Licensed Dealers – Florida Tax – Unpaid (Exchanges/Sales Above Rack)

Terminal suppliers who exchange with or loan to themselves or other terminal suppliers, gasoline, gasohol, denatured ethanol, diesel, or aviation fuel must complete this schedule.

Each exchange or loan to another terminal supplier must be reported in detail. Enter the name and FEIN of the supplier receiving the fuel by exchange from the reporting supplier in Columns 6 and 7. The reporting supplier and receiving supplier are the same if you have blended or converted a product type to a different product type.

Blending – Gasohol

Use this schedule to show the internal transfer/disbursement (BA) of gallons from gasoline inventory if you are blending alcohol or other blend stock with gasoline (**Product Type 065**) to produce gasohol.

Blending and Converting – Diesel

If you convert or blend a product (listed in the Product Type Table) above the rack to increase your inventory of undyed diesel fuel, you must use this schedule to show an internal transfer/disbursement (BA) of the gallons of the listed product. See instructions for Schedule 2B for reporting the receipt of listed products.

Converting Aviation Jet Fuel/Kerosene to Dyed Diesel

Use this schedule to report the gallons of dyed aviation jet fuel or dyed kerosene converted from your inventory of undyed aviation jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) by injection of dye at the rack during the reporting period. The gallons of undyed aviation jet fuel and undyed kerosene converted to dyed product are reported as a disbursement on this schedule with your FEIN as the purchaser. This adjustment will reduce your inventory of undyed product. Report corresponding receipts of dyed kerosene (**Product Type 072**) on Schedule 2A with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

Carry the total from this schedule to Page 5, Section II, Line 5 of the return.

The Rate on Aviation Gasoline by Product and Use

Tax Rate by Use			
	Used in an Aircraft	Used in a Motor Vehicle	Used for Any Other Purpose
Gasoline (Octane \geq 75 and Lead Content \leq 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$.069 per gallon)	Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually on the Department's website at floridarevenue.com/taxes/rates .	Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually on the Department's website at floridarevenue.com/taxes/rates .
Not Gasoline (Octane < 75 or Lead Content > 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$.069 per gallon)	Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually on the Department's website at floridarevenue.com/taxes/rates .	Chapter 212, F.S. 6% + Surtax on the total sales price.

Schedule 6B – Gallons Delivered – Florida – Tax Unpaid (Dyed Diesel Only)

Use this schedule to report sales of dyed diesel fuel, dyed biodiesel, or dyed kerosene; and provide summary information by purchaser's name and FEIN. To summarize by purchaser, enter the purchaser's name and FEIN in Columns 6 and 7, enter "SUM" in Column 9, and enter the total net gallons sold to that purchaser in Column 10.

Carry the total from this schedule to Page 5, Section II, Line 6 of the return.

Schedule 6C – Gallons Delivered – Tax Collected by Supplier for Another State

Use this schedule if you sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, or aviation fuel within this state to licensed exporters or terminal suppliers and you collect taxes for the state to which the fuel is exported. List in detail each disbursement transaction for gasoline, gasohol, diesel, and aviation fuel sold.

Carry the total from this schedule to Page 5, Section II, Line 7 of the return.

Schedule 7A – Gallons Exported by Other Than Bulk Transfer – Florida Tax Paid

Use this schedule if you export gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, or aviation fuel by common, contract, or private carrier; and you self-assess and remit Florida taxes on the exported gallons. Complete this schedule in detail listing each export.

Carry the total from this schedule to Page 5, Section II, Line 8 of the return.

Schedule 7B – Gallons Exported by Supplier – Tax Self-accrued for Another State

Use this schedule if you export gasoline, undyed diesel, undyed biodiesel, or aviation fuel; self-accrue tax at a rate imposed by another state; and remit the tax directly to that state. Complete this schedule in detail listing each export. A copy of the state of export's tax return is required to support the gallons of fuel reported as exported on Schedule 7B.

Carry the total from this schedule to Page 5, Section II, Line 9 of the return.

Schedule 7C – Gallons Delivered/Placed into Bonded Storage (Aviation Fuel Only)

Use this schedule if you sell aviation fuel placed in storage under the care, custody, and control of the United States Customs Service (bonded fuel). Complete this schedule in detail for each disbursement.

Carry the total from this schedule to Page 5, Section II, Line 10 of the return.

Schedule 7D – Gallons Exported by Supplier through Bulk Transfer

Use this schedule if you export gasoline, gasohol, denatured ethanol, diesel, biodiesel, or aviation fuel exclusively by vessel or pipeline. Complete this schedule in detail for each

disbursement. Do not include fuel sold where tax is collected for another state.

Carry the total from this schedule to Page 5, Section II, Line 11 of the return.

Schedule 8 – Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More)

Use this schedule if you sell gasoline, gasohol, denatured ethanol, diesel, biodiesel, or aviation fuel to the U.S. government or its agencies in quantities of 500 gallons or more. Complete this schedule in detail and list each destination state.

Also use this schedule to report sales to foreign diplomats on which tax was charged. Report these sales as a single transaction for the month with "DIP" noted in the document number field, a customer name of "Diplomat," and an FEIN of "999999992." Report the total gallons of fuel sold to qualified foreign diplomats during the collection period as a negative value (reversing transaction) on Schedules 5A or 5B.

Carry the total from this schedule to Page 5, Section II, Line 12 of the return.

Schedule 10 – Gallons of Undyed Diesel, Jet Fuel or Aviation Gasoline Delivered to Other Tax-exempt Entities

Use this schedule if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers for agricultural purposes.
- Sell prepackaged containers of undyed kerosene in quantities of five (5) gallons or less.
- Deliver undyed kerosene to residential addresses for home heating.
- Deliver to retail dealers for home heating where the retail dealer cannot fuel vehicles with undyed kerosene from exempt storage tanks.
- Sales of aviation fuel to the federal government when used in a governmental aircraft.
- Sales of aviation fuel to qualified air carriers who hold a valid air carrier exemption certificate issued by the Department.
- Sell or use aviation gasoline with an octane rating less than 75 or a lead content greater than .05 grams per gallon, for use other than in an aircraft.

If you deliver undyed diesel, undyed biodiesel, jet fuel, or undyed kerosene to a storage tank not required to be registered with DEP, you may summarize the deliveries by roll-up total for the month. To summarize by roll-up total, enter the word "SUM" in Column 9 and the total net gallons delivered in Column 10. Enter 999999994 for all other columns.

Special Provision for Sales to Farmers: If you make deliveries of undyed diesel or undyed biodiesel to farmers who have multiple tank locations in the same county, all of which must be registered with the DEP, you may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under one DEP facility number.

If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee FL 32399-6417, or call 850-617-8594, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from that county that will be rolled-up under one DEP facility number.

To summarize, enter the selected DEP facility number in Column 4, Point of Destination; the purchaser name and FEIN in Columns 6 and 7; the word "SUM" in Column 9; and the total net gallons delivered to that DEP facility number in Column 10. Enter 999999995 for all other columns.

Deliveries to Facilities Not Registered With the DEP. If the undyed diesel, biodiesel, kerosene, or jet fuel is delivered to a storage tank that is not required to be registered with DEP, the deliveries may be summarized by roll-up total of all such disbursements during the month. To summarize by roll-up total, enter the word "SUM" in Column 9, and enter the total net gallons delivered to non-DEP locations in Column 10. Enter 999999993 for all other columns.

Aviation Gasoline Delivered or Used – Use Schedule 10 to report sales or use of aviation gasoline, with an octane rating less than 75 or a lead content greater than .05 grams per gallon, for use other than in an aircraft. The use of this schedule will allow you to receive a credit of aviation fuel tax. However, sales tax administered under Chapter 212, F.S., is due if the fuel meets the specifications and use defined above. Please reference schedule 5HW instructions for additional information on aviation gasoline.

Carry the total from this schedule for undyed diesel (**Product Type 167**) or undyed biodiesel (**Product Type B00**) to Page 5, Section II, Line 13, Column B of the return.

Carry the total from this schedule for jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) sold for home heating fuel to Page 5, Section II, Line 13, Column D of the return.

To calculate the qualifying credit offset for taxes owed but not paid, carry the total gallons from this schedule (Page 10) to Schedule 12, Page 13, Line 1 (Ultimate Vendor Credit Worksheet).

Other Schedules

Retail Local Option Tax Worksheet – Summary by County (Schedule 11, Pages 11 and 12)

Use Schedule 5LO to report sales of gasoline, gasohol, or denatured ethanol to retail dealers or end-users, and gasoline or gasohol you use in your own vehicles before completing this worksheet.

When filing your return electronically, do not transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the filing system will do this for you. The system also transfers the total gallons from Schedule 5LO to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county

code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

Note: If you are filing a paper return, once Schedule 5LO is completed, you must transfer the information by product type (065 – Gasoline, 124 – Gasohol, or E00 – Denatured Ethanol) to the appropriate county listed on this schedule. The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and will issue a notice of additional tax due. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Line 1, Column A of the return.

Note: The rates on this schedule have been reduced by the minimum local option tax. The minimum local option tax is defined as the smallest local option tax imposed in all 67 Florida counties. This tax is added to the state tax to create a combined rate, which is used in the calculation on Page 4, Line 10 of the return. The remaining portion above the minimum local option tax is used as part of the calculation on Schedule 11.

You must prepare a separate Local Option Tax Worksheet for each product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) sold to end-users and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the end-user or retail dealer is located. Gallons must be reported for each county even if the rate indicated on this worksheet is zero.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, Page 12 and to Page 4, Line 15, Column A of the return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, Page 12 and to Page 4, Line 17, Column A of the return.

Note: The local option taxes you report on this worksheet (Schedule 11) are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

Ultimate Vendor Credits Worksheet – Schedule 12 (Page 13)

You must complete and submit this schedule to claim a credit for transactions that are tax-exempt or taxable at a

greater rate (e.g., aviation fuel converted to highway use) if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers that is used for agricultural purposes.
- Sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, undyed kerosene, or aviation fuel to the U.S. government in quantities of 500 gallons or more per delivery.
- Export tax-paid fuel.
- Sell jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) converted to home heating fuel in quantities of five (5) gallons or less.
- Deliver kerosene to residential addresses for home heating.
- Deliver to retail dealers for home heating where the retail dealer is not capable of fueling vehicles with kerosene from exempt storage tanks.
- Convert and sell aviation gasoline or jet fuel for use other than in an aircraft.

Carry the total from this worksheet (Schedule 12, Page 13 to Line 27 of the return.

Use this worksheet to claim an offsetting credit against tax previously paid or a reported tax liability for taxable transactions occurring during the same reporting month. You may apply for a refund by filing Form DR-26, *Application For Refund*, with the Department.

You may also use this worksheet to claim a credit for aviation fuel tax:

- Paid to your Florida supplier, at the time of purchase.
- Self-accrued on imported undyed kerosene for aviation fuel which is converted to highway use and reported on Schedule 5HW.

Schedule 12 Instructions for Shared Collection Allowance Add-back

The Ultimate Vendor Credits Worksheet (Schedule 12) will allow a terminal supplier who is claiming a credit to calculate a “shared collection allowance add-back” amount on qualifying sales of fuel on which tax was paid at the time of purchase.

The Ultimate Vendor Credit Worksheet requires you to calculate the full collection allowance on the gallons qualifying for credit. This amount will be subtracted from the state tax due, resulting in a reduction to your credit. This calculation is required even though you shared the collection allowance with a Florida licensed terminal supplier.

Lines 17 through 23 will assist you in calculating the “shared collection allowance add-back” for one-half of the collection allowance. The “shared collection allowance add back” is then added to Line 16 (Ultimate Vendor Credit Calculation) to arrive at the Line 24 (Allowable Ultimate Vendor Credit).

The calculations for Lines 6 through 24 allow you to calculate the net tax credit taken against Line 24, “Combined Net Tax Due” (Page 4, Line 26, of the return), after all collection allowances for state and local option taxes have been subtracted.

Schedule 13F (Pages 15 and 16) – EFT Bad Debt Credit Schedule for Reporting Gallons Delivered to EFT Wholesalers

Complete this schedule if you have sold fuel to licensed wholesalers authorized to defer payment and remit tax by electronic funds transfer (EFT) and you are unable to collect the tax due to the state from the wholesalers. You must provide detail information using this schedule to support the bad debt credit claimed. Carry the total from this detail schedule to Schedule 13B, Page 17, Line 1.

Schedule 13B (Page 17) – EFT Bad Debt Credits

Use this schedule to calculate credits for uncollected tax on fuel sold to wholesalers. Carry the total from this schedule to Page 3, Line 29 of the return.

Note: *To qualify for the bad debt credit, you must notify the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee, FL 32399-6417, 850-617-8594, within ten (10) days of the payment due date that the wholesaler failed to pay. The Department will then notify all terminal suppliers that the wholesaler’s deferral privilege is rescinded, and no further bad debt credits will be allowed for that wholesaler.*

Table of Product Types

Column A	Column B
065 – Gasoline 124 – Gasohol E00 – Denatured Ethanol	167 – Undyed Diesel B00 – Undyed Biodiesel (B100)
Column C	Column D
226 – High Sulfur Dyed Diesel 227 – Low Sulfur Dyed Diesel D00 – Dyed Biodiesel (B100) 072 – Dyed Kerosene	125 – Aviation Gasoline 130 – Jet Fuel 142 – Undyed Kerosene

Table of Schedule Types

Schedule of Receipts Table - Use one of the following schedule types for each product type reported.	
1A.	Gallons Received – Florida Tax – Paid
1B.	Gallons received from supplier for export - Other States Taxes Paid
2A.	Gallons Received from Licensed Supplier – Florida Tax – Unpaid (Exchange)
2B.	Total Product Received or Blended – Florida Tax – Unpaid
3A.	Gallons Imported Direct to Customer – Florida Tax – Unpaid
3B.	Gallons Imported by Bulk Transfer into Tax-free Storage

Schedule of Disbursements Table - Use one of the following schedule types for each product type reported.	
5A.	Diesel Gallons Delivered all Taxes Collected (State and Local)
5B.	Gallons Delivered Florida State Tax Only Collected (Gasoline/Aviation)
5HW.	Gallons of Aviation Fuel Converted for Highway Use
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-Users
6A.	Gallons Delivered to Licensed Dealers - Florida Tax Unpaid (Exchanges/Sales Above Rack)
6B.	Gallons Delivered - Florida Tax Unpaid (Dyed Diesel Only)
6C.	Gallons Delivered - Tax Collected by Supplier for Another State
7A.	Gallons Exported by Other Than Bulk Transfer - Florida Tax Paid
7B.	Gallons Exported by Supplier - Tax Self-accrued by Supplier for Another State
7C.	Gallons Delivered/Placed into Bonded Storage (Aviation Fuel Only)
7D.	Gallons Exported by Supplier Through Bulk Transfer
8.	Gallons Delivered to U.S. Government - Tax Exempt (500 Gallons or more)
10.	Gallons of Undyed Diesel/Jet Fuel Delivered to Other Tax-exempt Entities

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-309631

Terminal Supplier Fuel Tax Return

Rule 12B-5.150, F.A.C.

Form DR-26

Application for Refund

Rule 12-26.008, F.A.C.



Motor and Other Fuel Taxes

EDI Technical Implementation Guide

ANSI ASC X12 V.4030

(Adapted from the FTA Electronic Combined Reporting Methods Implementation Guide)

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References

ASC X12

The Accredited Standards Committee
Subcommittee – X12G – Government
Task Group 2 (X12G/TG12)
Tax Information Interchange Development TIGERS
World Wide Web site: <http://www.x12.org>

ASC X12 Standards Manual

Publications Manager Publications Department
Data Interchange Standards Association (DISA)
333 John Carlyle Street, Suite 600, Alexandria, VA 22314
Phone: 703-548-7005 Fax: 703-548-5738
Email: publications@disa.org
World Wide Web site: <http://www.disa.org>

FTA Uniformity Guide

Motor Fuel Tax Section, Uniformity Project
Federation of Tax Administrators (FTA)
444 N. Capitol St. NW, Washington, DC 20001
Contact: Cindy Anders –Robb
Phone: (307) 632-4144 Fax (307) 632-3234
Email: cindy.anders-robb@taxadmin.org
World Wide Web site: <http://www.taxadmin.org>

It is recommended that you refer to the FTA Uniformity Guide to implement the Motor Fuels Uniformity methods.

Chapter 1 - Introduction

The Florida Department of Revenue has established an electronic file and pay program for Terminal Operators and Terminal Suppliers.

Florida law requires licensed terminal operators and terminal suppliers to file and pay electronically. In addition to all other penalties, a \$5,000 penalty is imposed on each return that is not filed electronically within 90 days of notification by the Department.

More information and resources on fuel taxes are available on the Department's website at: floridarevenue.com/taxes/fuel.

Current and historic tax and interest rates are available on the Department's website at: floridarevenue.com/taxes/rates.

Purpose

The Florida Department of Revenue has established an electronic file and pay program for fuel taxes using an Electronic Data Interchange (EDI) format. The transmission methods are uploading via SecureNet.

This user guide follows version 4030 of the EDI ANSI ASC X12 standards. The purpose of this guide is to provide software developers and electronic filers with the necessary information to successfully implement the state electronic filing program and identifies those items which are unique to the electronic filing of the Florida fuel taxes.

General and Tax Specific Instructions

You may find general and tax specific instructions for the Terminal Supplier (DR-309631N) and Terminal Operator (DR-309636N) forms on the Department's website at: floridarevenue.com/forms. Please note the unique filing requirements pertaining to summary transactions, conversions, and blends of reportable and non-reportable product types.

Note: The last digit in the quantity field will be treated as a tenth (.1) gallon. Whole numbers must be padded with a zero to reflect the tenth.

File Submission

Access SecureNet on the Department's File and Pay webpage at: floridarevenue.com/taxes/filepay.

Look for the heading "Upload a File Using SecureNet..." then select Fuel Tax – Terminal Operator and Terminal Supplier.

Note: See Appendix I - SecureNet Instructions.

To transmit a file using SecureNet:

- Click on the "MyFlorida" image.
- If you are a new user, click on the "New User" Button.
 - Fill in the necessary information and click on the submit button. Your Password will be mailed to you via the email address you entered. Once you have retrieved your password, you will enter your UserID and Password as a "Registered User".
- Enter your UserID and Password and click "Login".
- At the top of this page, select "SendFile".
- Select "Fuel (terminal operators & suppliers)".
- Select "Production" or "Test Only".
- Click the "Click to Continue!" button.
- Select "Browse" and browse to and select your file, and click the "Upload File" button.

To access acknowledgements and manifests using SecureNet:

- Click on the "MyFlorida" image.
- Enter your UserID and Password and click "Login".
- At the top of this page, select "ReceiveFile".
- Select and 'open' or 'save' the document you wish to download.

Contact Information

For assistance with tax specific questions please call Taxpayer Services at: 850-488-6800.

For assistance with technical issues or testing, contact the Business Technology Office:

- Email: EXD-Fuels@floridarevenue.com.

Florida Department of Revenue Website:

- floridarevenue.com.

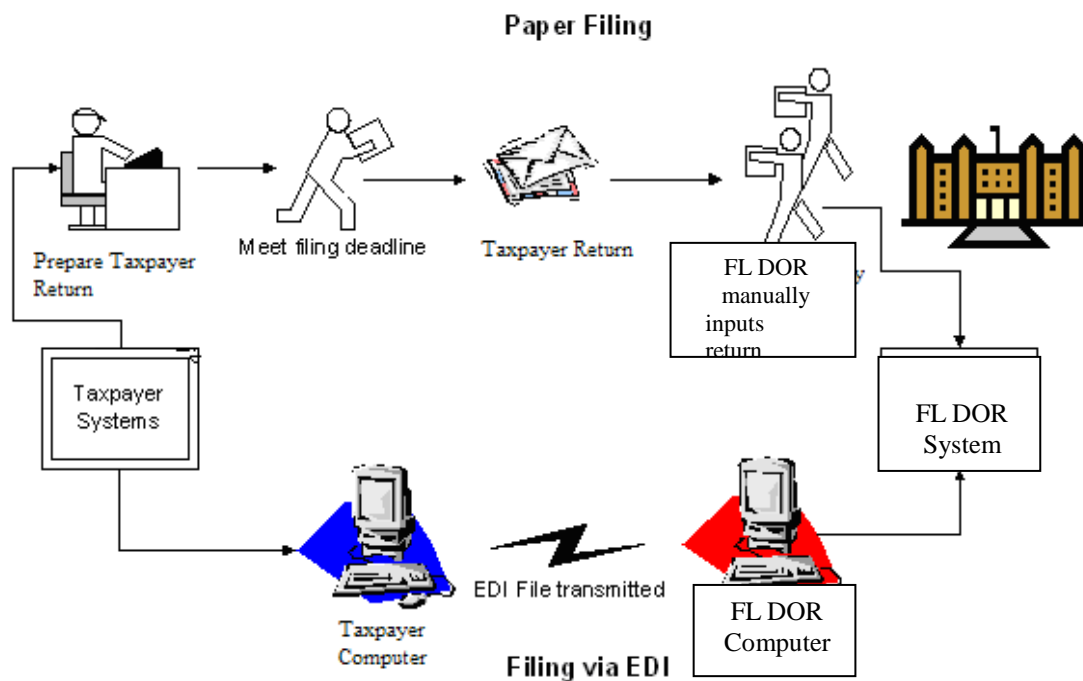
State of Florida Website:

- myflorida.com.

Understanding EDI

EDI is used extensively in industry. For example, the retail and manufacturing industries cut purchase orders, send invoices, process shipping notifications, and make payments; all electronically. The time saved and accuracy gained using EDI gives businesses a competitive advantage, reducing lead-time, and vastly reducing data entry errors. It also reduces the need to store reams of paper documents for future reference.

EDI may seem complex, but once the basics are understood, the concept is quite simple. As stated earlier, EDI is a method to electronically exchange business documents using a standard format. To facilitate this exchange of documents, two things are needed. First, the taxpayer needs a method to send and receive electronic documents. Second, the taxpayer needs software to translate schedules and returns into the standard EDI format.



EDI 813 Version

Florida is using the ANSI ASC X12 Version Release 004030 EDI standards for the EDI 813 (Electronic Filing of User Return Data) transaction set. Many states have implemented, or are planning on implementing, the EDI 813 for filing fuel tax returns.

Previous releases of the EDI 813 transaction set allowed for individual state variations in EDI filing. Version 4030 promotes uniformity in filing fuel tax returns. As states migrate to the 4030 version, filers will be able to create a more generic EDI map, reducing the effort needed to track individual state variations.

EDI File Naming Convention

The EDI file should be named using the following conventions:

EDI File Naming will follow the format of FLccyymmAAAAA

- “FL” is the state abbreviation
- “ccyymm” is reporting year and month
- “AAAAA” is a state assigned company name abbreviation (use the Default “FLTRUEX12”) if one has not been provided.

Examples:

FL200903PETRC

- “FL” for Florida
- “2009” for the year the return is being filed
- “03” for the month the return is being filed
- “PETRC” represents Petroleum Company

Florida Department of Revenue prefers to receive all returns (the Terminal Supplier Fuel Tax Return, and Terminal Operator Information Return, in a single file (using separate 813 Transaction Sets). However, the filer can choose to send the Terminal Supplier Fuel Tax Return and Terminal Operator Information in separate files.

EDI File Structure

Each 813 (return) must be submitted with its own ST loop (ST segment through SE segment). Multiple ST-SE loops can be submitted under one ISA envelope or each can be sent under a separate ISA envelope. Please remember, the ISA15 controls the test/production indicator; test and production returns cannot be combined under the same ISA envelope.

Available EDI Filing

Initially, the following returns may be filed via EDI:

Form DR-309636 - Terminal Operator Information Return

Form DR-309631 - Terminal Supplier Fuel Tax Return

EDI Timely Filing

Payments: Payments are due on the first day of the month following the collection period. Your payment is late if you do not initiate your payment by 5:00 p.m., E.T., on the 19th day of the month following the collection period. If the 19th falls on a Saturday, Sunday, or state or federal holiday, your payment must be initiated by 5:00 p.m., E.T., on the business day prior to the Saturday, Sunday, or state or federal holiday.

Due to federal security requirements, we cannot process international ACH transactions.

This applies to any portion of the money used in the payment coming from any financial institution located outside of the US or its territories.

Returns: Returns are due on the 1st day of the month following the collection period. Your return is late if filed after 5:00, Eastern Time on the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, state holiday or federal holiday, your return and payment must be delivered or postmarked on the next business day, even if no tax is due.

Payments and Returns: Return and payment information are due to the Department on the 1st day of the month following the collection period. If you are electronically filing a return and making your payment at the same time (i.e., using the Department's Internet file-and-pay site), your file-and-pay submission must be completed by 5:00 p.m., E.T., on the 19th day of the month following the collection period. If the 19th falls on a Saturday, Sunday, or state or federal holiday, the file-and-pay submission must be received by 5:00 p.m., E.T., on the business day prior to the Saturday, Sunday, or state or federal holiday.

For specific due dates on electronic returns and payments for the current year, refer to the *Florida e-Services Programs Calendar of Due Dates* ([Form DR-659](#)).

Weekend and Holiday Schedule

If a return due date falls on a holiday or weekend, the return is due no later than the first business day after the holiday or weekend. This requires you to initiate the electronic transmission no later than the last business day prior to the holiday/weekend. Timely returns are based on the date of receipt of the electronic return by the Florida Department of Revenue.

Holiday Schedule

New Year's Day
Martin L. King Day
Presidents' Day
Memorial Day - Last Monday in May
Independence Day
Labor Day
Veteran's Day
Thanksgiving Day
Day after Thanksgiving - Friday following Thanksgiving Day
Christmas Day

NOTE: *Department of Revenue Holiday - When a legal holiday falls on a Sunday, it will be observed on the following Monday. When a legal holiday falls on a Saturday, it will be observed on the preceding Friday.*

EDI Test Process Filing Procedures

Terminal Operator and Terminal Supplier taxpayers must submit a (GT-400401) *Registration Package for Motor Fuel and/or Pollutants Registrants* which includes the (DR-600) *Enrollment and Authorization for e-Services form*.

All Terminal Operator and Terminal Supplier taxpayers are given 90 days to successfully complete the Department's testing process and begin submitting returns electronically.

Upon receiving notification of registration approval, begin your testing process by following the instructions below.

- Contact the Department of Revenue Business Technology office at: EXD-Fuels@floridarevenue.com.
 - Include the following in your email communication.
 - Your business name, contact information, FEIN and license type.
 - If you plan to use off-the-shelf software, or if you will be developing an in-house process.
 - Whether your prior returns:
include transactions, receipts or disbursements
- or -
are 'No Activity' zero returns.
- Create your user access to the Department's secure website (SecureNet).
 - Access SecureNet on the File and Pay webpage at: floridarevenue.com/taxes/filepay. Look for the heading "Upload a File Using SecureNet," then select Fuel Tax – Terminal Operator and Terminal Supplier.

Taxpayers who have filed paper returns that contain transactions, receipts or disbursements will test by creating electronic returns that contain the same data.

- The test returns submitted must represent two original filings for the most recent months.
- The Department requires test returns to include:
 - beginning and ending inventory figures for the first test cycle;
 - detail transactions for each schedule and product type that you report;
 - credit memos issued by the Department (if applicable);
 - penalty and interest (if applicable).
- Email copies of your paper returns, your manifest and return PDFs created by your software and the SecureNet system to: EXD-Fuels@floridarevenue.com.

Taxpayers who have filed paper returns that contain no transactions, no receipts AND no disbursements will test by creating electronic returns using the Department's test script(s).

Test scripts are available from the Terminal Operator and Terminal Supplier tax pages.

- The test returns submitted must represent one original filing for the most recent month.
- The Department requires beginning and ending inventory figures.
- Email copies of the return PDF created by your software, your submission manifest and return PDF created by the SecureNet system to: EXD-Fuels@floridarevenue.com.

All test submissions should have:

- Usage Indicator "T", (Test).
- Transaction Set Purpose Code "00" (Original Return).

Test submissions are processed each business day.

- Download your 997 acknowledgment to be certain your test has passed the initial edits.
- Manifests are typically available the day you receive the 997 (usually within 24 hours)
- A return confirmation PDF is available after 5:00 ET for all returns that passed all edits.
- If you have a problem with any aspect of your transmission, email EXD-Fuels@floridarevenue.com.

Note: See *Acknowledgements* on page 13 for more details.

Test returns that produce error free manifests will be reviewed. You will be notified of your results, and continued testing may be required. Please note: It is not uncommon to repeat this phase several times, and assistance will be provided as needed.

After you have successfully completed all phases of the test, you will be notified in writing that you can begin filing in production.

EDI Production Filing Procedures

After you have received notification in writing that you are approved for electronic filing, you can begin production EDI filing using SecureNet. Paper returns should not be submitted after you begin your production EDI filing.

Filing Status

To identify the filing status of Production or Test, the State of Florida will utilize the Interchange Control Header, Usage Indicator field.

- Usage Indicator “P”, (Production Data).

For details on Interchange Segment Usage Indicator, see: Interchange Control Header Description, Interchange Segment, Usage Indicator field – page 17.

Note: Any file submitted as Test in the SecureNet system that contains a “P” will reject, and any file submitted as Production SecureNet system that contains a “T” will reject as well.

Transaction Types

To identify the EDI file types, the State of Florida will utilize Transaction Set Purpose Code of “Original Return” and “Replace Return”, and Transaction type code of “Supplemental”.

- Transaction set purpose code type “00” (Original Return) will be used when transmitting the first return for a collection period. Files designated as an original return and rejected for EDI syntax errors shall be resubmitted as an Original Return.
- Transaction set purpose code type “05” (Replace Return) will be used to replace the original return. The Department will temporary hold (stop processing) your file if non-critical errors are discovered and your file was transmitted prior to the payment settlement date (electronic payments included) or due date (return only). You may submit a replacement file to correct any errors up until 5:00pm, Eastern Standard Time on the last business day prior to the payment settlement date (electronic payments included) or due date (return only), whichever occurs first. The original return with non-critical errors will be processed if a replacement file is not received by the settlement or due date.
- Transaction type code “6S” will be used when transmitting a supplemental return. A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original user filing. The values listed within a supplemental return must reflect only the difference between the original or last filing and the corrected filing. Corrections to understated gallons or additional transactions not included on the original return shall be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return shall be reported as negative values.

Do not use transaction type “6S” if:

- you have not filed an original return for the applicable collection period, or
- you have filed an original return that was rejected due to an EDI syntax error, or
- you have filed an original return with non-critical errors that is currently on-hold pending a replacement file and the current date is prior to the settlement or due date.

For details on Transaction Set Purpose Code and Transaction Type Code, see:

Terminal Operator Transaction Set Header Description – page 24
and/or

Terminal Supplier Transaction Set Header Description – page 35

Acknowledgments and Reports

The SecureNet system provides courtesy emails for production and test submissions.

1. **Received File Trace Number email**, signifying that a file has been uploaded to a directory. Usually sent and/or received within the same business day. Note: You can access File Trace information on SecureNet system, by selecting 'ViewLog'.
2. **File ready for review email**, notification that manifest(s) have been created and are available.

The SecureNet system generates messages or reports for each file received and processed.

These are loaded to your SecureNet account, accessible from 'ReceiveFile' directory.

1. **997 Functional Acknowledgement** - Once your EDI file has completed the translation process, a 997 Functional Acknowledgement is produced. This report (EDI 997) details the results of the translator formatting verification. Receipt of an EDI 997 only signifies that the EDI filing was received by BSWA. **It does not mean the electronic return was accepted by the Department.**

- If the EDI file fails the translator syntax / formatting verification, the file is rejected. You will be emailed a reject notification and reject report stating the reject reason. You must make corrections and resubmit your file.
- If the EDI file passed the translator syntax / formatting verification, then schedule and return data is validated for accuracy. A manifest detailing the results of the validation process is produced.

Refer to Chapter 6 for additional details regarding the 997 Functional Acknowledgment.

2. **Manifest** - Once your EDI file has completed the validation of schedule and return data, a report is produced stating whether the file was accepted or failed. Any exceptions identified during the review of the receipt and disbursement schedules are listed as either a critical error message or a compliance notice. All manifests are produced in two formats, text and csv. Both are loaded to your SecureNet account 'ReceiveFile' directory.
 - If the file is accepted, then the manifest includes a **confirmation number**, but may include compliance notice warning messages.
Note: Compliance notice messages are prefixed with (**W**) and represent questionable data that does not typically appear with the schedule and product code provided. Compliance notices will not prevent the Department from processing the file. However, compliance notices should be reviewed to determine if a mistake was made on the return. Correct mistakes by filing a supplemental return prior to the due date of the return.
 - If the file fails due to critical errors, then the manifest includes all critical error codes and any compliance notice warning messages.
Note: Critical error messages are prefixed with (**E**) and represent errors that cause an uploaded file to fail. Errors within the data must be corrected before the Department can process the file.

3. **Return PDF. Note: Beginning inventory** is only systematically required for your first filing. However, if you wish to have beginning inventory displayed on your PDF, you must include it in your submission files.
4. **Reject notification email.**

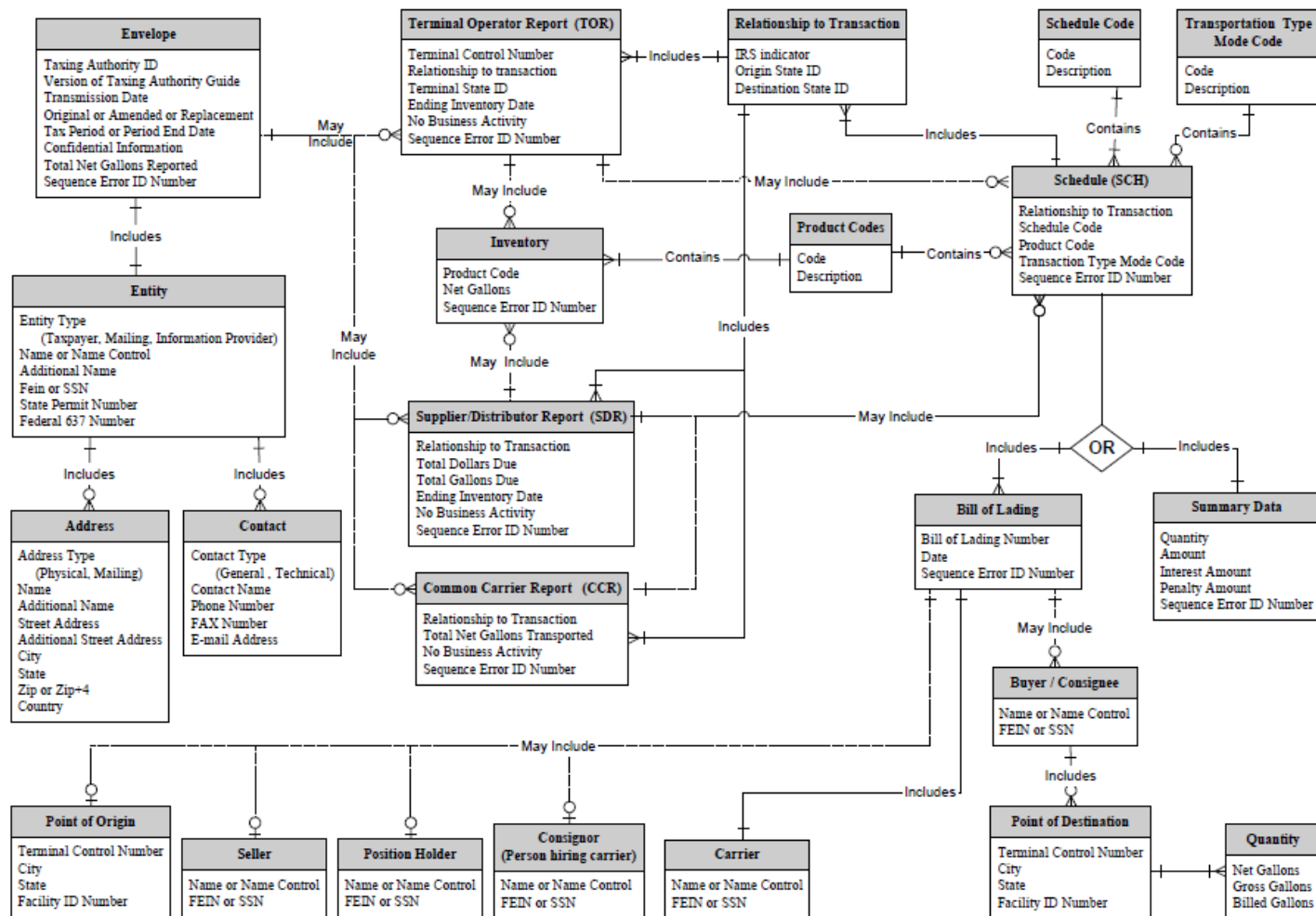
Overview of timeline.

EDI files are processed through the translator and SecureNet validation system each business day. Weekend and Holiday processing may be take slightly longer.

- The **Received File Trace Number email** should be available the day of uploading a file.
- The **997 Functional Acknowledgement** will be available within 2 working days of transmitting your file.
- The **Manifests** are typically available the day you receive the 997.
- The **Return PDF** is available after 5:00 PM ET the day the manifest with confirmation number is available.
- **Reject notification emails** and reports may take up to 2 business days.

Note: See Appendix I - SecureNet Instructions.

Chapter 2 - Fuels X12 Data Model



Chapter 3 - X12 Attribute and Separator Conventions

Attributes

Attribute	Definition
Data Element Type	<p>Nn – Numeric Numeric type data element is symbolized by the two-position representation (Nn). N indicates a numeric, and n indicates the decimal places to the right of a fixed, implied decimal point. N0 (N Zero) is a numeric with no decimal places.</p> <p>R – Decimal (Real) The decimal point is optional for integer values, but is required for fractional values. For negative values, the leading minus (-) sign is used. Absence of this sign indicates a positive value. The plus (+) sign should not be transmitted.</p> <p>Note: Implied decimal for gallons. Explicit decimals for dollars.</p> <p>ID – Identifier An identifier data element must always contain a value from a predefined list of values that is maintained by ASC X12 or by other bodies that are recognized by ASC X12.</p> <p>AN – String A string (Alphanumeric) is a sequence of any characters from the basic or extended character sets. It must contain at least one non-space character. The significant characters must be left justified. Leading spaces, if any, are assumed to be significant. Trailing spaces should be suppressed.</p> <p>DT – Date Format for the date type is CCYYMMDD. CC is the century digits of the year (ex. 19, 20). YY is the last two digits of the year (00-99), MM is the numeric value of the month (01-12), and DD for the day (01-31).</p> <p>TM – Time Format for the time type is HHMMSS, expressed in 24-hour clock format. HH is the numeric value for hour (00-23), MM for minute (00-59), and SS for second (00-59).</p>
Requirement Designator	<p>Defines how the data element is used in a segment.</p> <p>M Mandatory data element - This element is required to appear in the segment.</p> <p>O Optional data element - The appearance of this data element is at the option of the sending party or is based on a mutual agreement of the interchange parties.</p> <p>X Relational data element - Relational conditions may exist between two or more data elements. If one is present, the other/s is required. The relational condition is displayed under the Syntax Noted of the X12 Standards.</p>
Data Element Length	The number of character positions assigned to a data element. Example: Data element length of 2/10. You must have at least 2 characters but no more than 10 characters for this element (minimum of 2/ maximum of 10).
Semantic Note Designator	<p>Z – Designator A data element within a segment may have a designator (Z) that indicates the existence of a semantic note. Semantic notes are considered part of the standard. If a condition designator and a semantic note both affect a single data element, the condition will appear first, separated from the semantic note designator by a vertical bar (|). The number 00 to the left of the comment identifies semantic notes that are general in nature.</p>

Separator Requirements

Type	ASCII Value	EBCDIC Value	Character	Character Name
Repetition Separator	7C	4F	|	Pipe
Segment Terminator	5C	E0	\	Back Slash
Element Separator	7E	A1	~	Tilde
Sub-element Separator	5E	5F	^	Caret
Padding Character	20	40	Space	Space

Chapter 4 - X12 EDI Envelope

Envelope Flows

- ISA Interchange Control Header
 - GS Functional Group Header
 - 820 Transaction Set (ACH Payment) *Max 1*
820 details are defined in this guide.
 - GE Functional Group Trailer
 - GS Functional Group Header
 - 813 Transaction Set (Combined Reporting) *Max >1*
813 details are defined in this guide.
 - GE Functional Group Trailer
 - IEA Interchange Control Trailer
-

- ISA Interchange Control Header
 - GS Functional Group Header
 - 826 Transaction Set (Tax Information Exchange) *Max 1*
826 details are defined in this guide.
 - GE Functional Group Trailer
 - IEA Interchange Control Trailer
-

- ISA Interchange Control Header
 - GS Functional Group Header
 - 151 Transaction Set (Electronic Filing of Tax Return Data Acknowledgement) *Max 1*
151 details are defined in this guide.
 - GE Functional Group Trailer
 - IEA Interchange Control Trailer
-

- ISA Interchange Control Header
- GS Functional Group Header
 - 997 Transaction Set (Functional Acknowledgement) *Max 1*
997 details are defined in this guide.
- GE Functional Group Trailer
- IEA Interchange Control Trailer

EDI 813 Mapping

Key:

Not Used

Syntax Notes

FTA Notes

FL Notes

Struck-out Text

Not used: no data to transmit
Note: Notes defined by X12 Standards
Note: Notes defined by FTA Uniformity
Note: Notes defined by Florida Department of Revenue.
Text, elements or entire segments that are struck out (example), are part of the Uniform map, but are not used by Florida.

Interchange Control Header Description

Interchange Segment								(Required)
Element ID	Elem Ref #	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length		Field Description
						Min.	Max.	
ISA01	I01		M	Authorization Information Qualifier	ID	2	2	“00” = No Authorization Information Present (No Meaningful Information In Isa02)
ISA02	I02		M	Authorization Information	AN	10	10	Spaces
ISA03	I03		M	Security Information Qualifier	ID	2	2	“00” = No Security Information Present (No Meaningful Information In ISA 04)
ISA04	I04		M	Security Information	AN	10	10	Spaces.
ISA05	I05		M	Interchange ID Qualifier	ID	2	2	32” = Employer’s Identification Number
ISA06	I06		M	Interchange Sender ID	AN	15	15	Fuel License Number (FEIN)
ISA07	I05		M	Interchange ID Qualifier	ID	2	2	“ZZ” = Mutually defined identifier follows
ISA08	I07		M	Interchange Receiver ID	AN	15	15	See note “FL0096”
ISA09	I08		M	Interchange Date	DT	6	6	“YYMMDD” = Date Of The Interchange
ISA10	I09		M	Interchange Time	TM	4	4	“HHMM” = Time Of The Interchange
ISA11	I65		M	Repetition Separator		1	1	“|” = EBCDIC - 4F HEX ASCII - 7C
ISA12	I11		M	Interchange Control Version Number	ID	5	5	“00403”
ISA13	I12		M	Interchange Control Number	N0	9	9	The interchange control number that you assign.
ISA14	I13		M	Acknowledgment Requested	ID	1	1	“0” = No Acknowledgment Required “1” = Acknowledgment Required
ISA15	I14		M	Usage Indicator	ID	1	1	“P” = Production Data “T” = Test Data
ISA16	I15		M	Component Sub-Element Separator		1	1	“^” = EBCDIC - 5F HEX ASCII - 5E
ISA-00~ ~00~ ~32~590000031 ~ZZ~FL0096 ~070518~1045~|~00403~00000001~0~T~^|								
Syntax Notes: ISA08 is defined in the map. ISA 06 and GS02 are provided by the Taxpayer.								
ISA13 - Note: This number must always increment by at least one digit even if it is a corrected file to be resubmitted.								
FTA Note: ISA09 does not include the century based on the ANSI ASC X12 Standard.								

Functional Group Header Description

Functional Group Segment								(Required)
Element ID	Elem Ref #	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length		Field Description
						Min.	Max.	
GS01	479		M	Functional Identifier Code	ID	2	2	“TF” for 813 Transaction Set “FA” for 997 Transaction Set
GS02	142		M	Application Sender’s Code	AN	9	9	Fuel License Number (FEIN)
GS03	124		M	Application Receiver’s Code	AN	2	15	“8504145792”
GS04	373		M/Z	Date	DT	8	8	“CCYYMMDD” = Date
GS05	337		M/Z	Time	TM	4	8	“HHMMSSDD” = Time
GS06	28		M/Z	Group Control Number	N0	1	9	Assigned number originated and maintained by the sender.
GS07	455		M	Responsible Agency Code	ID	1	2	“X” = ASC X12
GS08	480		M	Version/Release/Industry Identification Code	AN	1	12	“004030”
GS~TF~590000031~8504145792~20070518~1045~000000032~X~004030|								
Syntax Notes: ISA06 and GS02 are provided by the Taxpayer.								
FTA Note: None								

Functional Group Trailer Description

Functional Group Segment									(Required)
Element ID	Elem Ref #	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length		Field Description	
						Min.	Max.		
GE01	97		M	Number of Transaction Sets Included	N0	1	6	Count of transaction sets within this GS/GE.	
GE02	28		M/Z	Group Control Number	N0	1	9	Must equal GS06	
GE~1~00000032\									
Syntax Notes: None									
FTA Note: None									

Interchange Control Trailer Description

Interchange Segment									(Required)
Element ID	Elem Ref #	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length		Field Descriptio	
						Min.	Max.		
ISA01	I16		M	Number of Included Functional Groups	N0	1	5	Count of Function Groups within this ISA/IEA.	
ISA02	I12		M	Interchange Control Number	N0	9	9	Must equal ISA13	
IEA~10~000000001\									
Syntax Notes: You must send a separate ISA-IEA for each return/record type. You may transmit them separately or together.									
FTA Note: None									

Chapter 5 - 813 EDI Combined Reporting

ANSI ASC X12 – 813 EDI Standard

RELEASE • 004030

TRANSACTION SET TABLES • 813

813 Electronic Filing of Tax Return Data

FUNCTIONAL GROUP: **TF**

This Draft Standard for Trial Use contains the format and establishes the data contents of the Electronic Filing of Tax Return Data Transaction Set (813) for use within the context of an Electronic Data Interchange (EDI) environment. This transaction set can be used by tax filers to electronically file tax returns with a federal, state, or local taxing authority and which may initiate payments related to the tax return.

Table 1

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
	0100	ST	Transaction Set Header	M	1	
	0200	BTI	Beginning Tax Information	M	1	
	0300	DTM	Date/Time Reference	M	10	
N	0400	TIA	Tax Information and Amount	O	1000	
	0430	REF	Reference Identification	O	10	
	0450	TRN	Trace	O	1000	
	0470	BPR	Beginning Segment for Payment Order/Remittance Advice	O	1000	
LOOP ID - N1						>1
N	0500	N1	Name	O	1	
	0600	N2	Additional Name Information	O	2	
	0700	IN2	Individual Name Structure Components	O	10	
	0800	N3	Address Information	O	2	
	0900	N4	Geographic Location	O	1	
	1000	PER	Administrative Communications Contact	O	2	

Table 2

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
LOOP ID - TFS						100000
	0100	TFS	Tax Form	O	1	
	0200	REF	Reference Identification	O	10	
	0300	DTM	Date/Time Reference	O	10	
	0400	MSG	Message Text	O	1000	
LOOP ID - N1						>1
N	0500	N1	Name	O	1	
	0600	N2	Additional Name Information	O	2	
	0700	IN2	Individual Name Structure Components	O	10	
	0800	N3	Address Information	O	2	
	0900	N4	Geographic Location	O	1	
LOOP ID - TIA						10000
N	0920	TIA	Tax Information and Amount	O	1	
	0940	DTM	Date/Time Reference	O	10	
	0960	MSG	Message Text	O	1000	
LOOP ID - FGS						100000
	1000	FGS	Form Group	O	1	
	1100	REF	Reference Identification	O	10	
	1200	DTM	Date/Time Reference	O	10	
LOOP ID - N1						>1
N	1300	N1	Name	O	1	

813 • TRANSACTION SET TABLES

RELEASE • 004030

1400	N2	<u>Additional Name Information</u>	O	2		
1500	IN2	<u>Individual Name Structure Components</u>	O	10		
1600	N3	<u>Address Information</u>	O	2		
1700	N4	<u>Geographic Location</u>	O	1		
LOOP ID - TIA					10000	
N	1800	TIA <u>Tax Information and Amount</u>	O	1		
	1900	DTM <u>Date/Time Reference</u>	O	10		
	2000	MSG <u>Message Text</u>	O	1000		

Table 3

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
	0100	SE	<u>Transaction Set Trailer</u>	M	1	
Changes loop repeat value in table/positions 1/0500, 2/0500 and 2/1300.						6 | 205299

NOTES

- 1/0400 The TIA segment allows for tax information and amounts associated with the entire filing. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
- 1/0500 This N1 loop reflects names and addresses associated with the entire filing.
- 2/0500 This N1 loop reflects names and addresses associated with a particular tax form (TFS).
- 2/0920 At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
- 2/1300 This N1 loop reflects names and addresses associated with a particular subset of a tax form.
- 2/1800 At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

¹ Data Interchange Standards Association, Inc. (DISA)

813- Tax Information Exchange

813 Structure

Struck-out Text **Text, elements or entire segments that are struck out (example), are part of the Uniform map, but are not used by Florida**

Table 1

Pos No	Uniform 813	Header
0100	ST	Transaction Set Header
0200	BTI	Identify Tax Agency Information
0300	DTM	Tax Filing Period
0400	TIA	Version of Taxing Authority's Implementation Guide
0400	TIA	Confidential Information
0400	TIA	Total Net Reported
0430	REF	Sequence ID Number
0500	N1	Taxpayer Name Detail
0600	N2	Additional Taxpayer Name Detail
0800	N3	Address Detail
0900	N4	City, State, Zip Code Detail
1000	PER	General Contact Person
1000	PER	EDI Contact Person
0500	N1	Mailing Name Detail
0600	N2	Additional Mailing Name Detail
0800	N3	Mailing Address Detail
0900	N4	Mailing City State Zip Code Detail

Table 2

Pos No	Uniform 813	TOR	SDR	CCR	SUM	SCH
0100	TFS	Terminal Operator Report	Supplier/Distributor Report	Common Carrier Report	Summary Information	Schedules
0200	REF	Relationship to the Transaction	Relationship to the Transaction	Relationship to the Transaction	Relationship to the Transaction	Relationship to the Transaction
0200	REF	Sequence ID Number	Sequence ID Number	Sequence ID Number	Sequence ID Number	Sequence ID Number
0200	REF	No Activity	No Activity	No Activity		
0300	DTM	Ending Inventory Date	Ending Inventory Date			
0500	N1					Point of Origin
0500	N1					Seller Information
0500	N1					Position holder Information
0500	N1					Person Hiring Carrier (Consignor)
0500	N1					Carrier Information
0500	N1					Buyer/Consignee Information
0500	N1					Point of Destination
0920	TIA		Total Due	Total Delivered		
1000	FGS	Physical Inventory by Product	Physical Inventory by Product		Summary Data	Bill of Lading
1100	REF	Sequence ID Number	Sequence ID Number		Sequence ID Number	Sequence ID Number
1200	DTM					Bill of Lading Date
1800	TIA	Physical Inventory	Physical Inventory		Information	Bill of Lading Net
1800	TIA				Interest	Bill of Lading Gross
1800	TIA				Penalty	Bill of Lading Billed

Table 3

Pos No	Uniform 813	Trailer
0100	SE	Transaction Set Trailer

813 Map Flow

-0100	ST	Transaction Set Header (TS 813)		Max 1
0200	BTI	Identify Tax Agency Information		
0300	DTM	Tax Filing Period		
0400	TIA	Confidential Information		
0400	TIA	Total Net Reported		
0430	REF	Line Item Control Number		
0470	BPR	Payment Order/Remittance Advice		
-0500	N1 Loop	Taxpayer Name Detail		Max 1
0600	N2	Additional Taxpayer Name Detail		
0800	N3	Address Detail		
0900	N4	City, State, Zip Code Detail		
1000	PER	General Contact Person		
1000	PER	EDI Contact Person		
-0500	N1 Loop	Mailing Name Detail		Max 1
0600	N2	Additional Mailing Name Detail		
0800	N3	Mailing Address Detail		
0900	N4	Mailing City, State, Zip Code Detail		
0100	TFS Loop	Report Information		Max 100,000
0200	REF	Relationship to the Transaction Information		
0200	REF	Sequence Number		
0200	REF	No Activity		
0300	DTM	Sold/Purchased Date		
0300	DTM	Ending Inventory Date		
0920	TIA	Total Due/Transported		
-1000	FGS Loop	Physical Inventory by Product		Max 100,000
1100	REF	Sequence Number		
1300	N1	TOR Position Holder Information		
1800	TIA	Physical Inventory		
0100	TFS Loop	Summary Information		Max 100,000
0200	REF	Relationship to the Transaction Information		
0200	REF	Sequence Number		
-1000	FGS Loop	Summary Data		Max 100,000
1100	REF	Sequence Number		
1800	TIA	Information		
1800	TIA	Interest		
1800	TIA	Penalty		
0100	TFS Loop	Schedules		
0200	REF	Relationship to the Transaction Information		
0200	REF	Sequence Number		
0500	N1	Point of Origin		
0500	N1	Seller Information		
0500	N1	Position Holder Information / Delivering Exchange Party Information		
0500	N1	Receiving Exchange Party Information		
0500	N1	Person Hiring Carrier (Consignor)		
0500	N1	Carrier Information		
0500	N1	Buyer/Consignee Information		
0500	N1	Point of Destination		
-1000	FGS Loop	Bill Lading		Max 100,000
1100	REF	Sequence Number		
1200	DTM	Bill of Lading Date		
1800	TIA	Bill of Lading Net		
1800	TIA	Bill of Lading Gross		
1800	TIA	Bill of Lading Billed		
-0100	SE	Transaction Set Trailer		

Maximum Number of TFS Loops = 100,000

813 EDI Map

FTA Motor Fuel Tax Section Uniformity Committee

The Combined Reporting map is based on Uniform Forms adopted by the Uniformity Committee of the Motor Fuel Tax Section of the Federation of Tax Administrators. This Map is consistent with ANSI ASC X12 version 4030 standards. Any taxing authority implementing EC programs is asked to utilize this document when mapping their fuel tax.

Terminal Operator

Transaction Set - Header Description

Beginning of Transaction Set Header Segment								(Required) Pos. No. 0100	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
ST01	143		M	Transaction Set Code	ID	3	3	Transaction Set Type "813"	
ST02	329		X	Transaction Set Control Number	AN	4	9	Filer defined unique control number (same value as SE02)	
ST03	1705		O/Z	Identification Code	AN	1	5	Version of taxing authority's implementation guide. (20071)	
ST~813~1001~20071\									
Syntax Notes: None									
FTA Note: It is recommended that the ST03 be used to help identify which implementation guide the trading partner is using. This element will help the receiver of the data determine if the sender is using an old guide or the most current guide for the data transmission.									

Identify Tax Agency Information Begin Tax Information Segment								(Required) Pos. No. 0200	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
BTI01	128		M	Reference Number Qualifier	ID	2	2	"T6" = Tax Filing	
BTI02	127		M	Reference Number	AN	3	3	"050" = All Fuels Tax Filings	
BTI03	66		M	ID Code Qualifier	ID	2	2	"47" = Tax Authority	
BTI04	67		M	ID Code	AN	2	20	"FLDOR"	
BTI05	373		O	Transaction Create Date	DT	8	8	"CCYYMMDD" = Transmission Date	
BTI06	818		Ø	Name Control ID	AN	4	4	Not Used	
BTI07	66		X	ID Code Qualifier	ID	2	2	"24" = FEIN	
BTI08	67		X	ID Code	AN	9	9	Taxpayer's FEIN	
BTI09	66		X	ID Code Qualifier	ID	2	2	Not Used	
BTI10	67		X	ID Code	AN	2	20	Not Used	
BTI11	66		X	ID Code Qualifier	ID	2	2	"SV" = Software Provider Number	
BTI12	67		X	ID Code	AN	9	18	Default "FLTRUEX12"	
BTI13	353		O	Transaction Set Purpose Code	ID	2	2	Original Filing Options: "00" = Original "05" = Replace	
BTI14	640		O	Transaction Type Code	ID	2	2	Amended Filing Options: "6S" = Supplemental	
BTI~T6~050~47~FLDOR~20070518~~24~590000031~~~SV~FLTRUEX12~00\									
Syntax Notes: If either BTI07 or BTI08 is present, then the other is required. If either BTI09 or BTI10 is present, then the other is required. If either BTI11 or BTI12 is present, then the other is required.									
FTA Notes: BTI07 must be the FEIN if the taxpayer has one. Submit a SSN only for sole proprietorships that have not been issued a FEIN. In Canada, companies use a BN - Canadian Business Number. The application of BTI13 and BTI14 are as follows: BTI13 should be used when the taxpayer transmits their initial return (BTI13 should be used without BTI14); BTI14 should be used when the taxpayer transmits modifications (BTI14 should be used without BTI13). This is a recommendation of the Motor Fuel Uniformity Committee, not a requirement of X12. Further clarification of these elements is located below.									
Element		Application							
BTI13 [Initial Return]									
"00" = Original		Use "Original" when first attempting to transmit your return to the department, whether the return is received or not. Always use "00" until the original return is received.							
"05" - Replace		Use "Replace" when original return had corrupted data.							
"15" = Resubmission		Use "Resubmission" when the Department did not receive first attempt of your transmitted return.							
BTI14 [Amended Return]									
"CO" = Corrected		Use "Corrected" when adjusting or correcting original or amended return.							
"6R" = Resubmission		Use "Resubmission" when first attempt to transmit amended return was not received by the Department.							
"6S" = Supplemental		Use "Supplemental" when transmitting new or additional data not included in original or replacement return.							

Total Net Reported Tax Information and Amount Segment								Pos. No. 0400	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	C037	817	M	Transaction Set Code	AN	4	4	"5001" = Total Net Reported	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Total Number of Net Gallons/Liters in Tax Filing	
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA~5001~~~100000~GA\									
Syntax Notes: TIA04 is required. If TIA05 is present, then TIA04 is required.									
FTA Notes: Even though this value can be calculated, it is included, as a control figure to verify that the amount calculated by the Tax Authority is the same as expected by the taxpayer.									

Tax Filing Period Date/Time Reference Segment								(Required) Pos. No. 0300	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
DTM01	374		M	Date/Time Qualifier	ID	3	3	"194" = Tax Period End Date	
DTM02	373		X	Date	DT	8	8	"CCYYMMDD" = Tax Filing Period End	
DTM03 and DTM04 are not used.									
DTM05	4250		X	Date Time Period Format Qualifier	ID	3	3	"RDS" = Range of Dates	
DTM06	4251		X	Date Time Period	AN	17	17	"CCYYMMDD-CCYYMMDD" = Tax Filing Period Beginning and Ending Dates.	
DTM~194~20090531\									
Syntax Notes: At least one of DTM02 or DTM05 is required. If either DTM05 or DTM06 is present, then the other is required.									
FTA Notes: If qualifier "194" is used in DTM01, then DTM05 and DTM06 are not used. If qualifier "683" is used in DTM01, then DTM02 is not used.									

Payment Category Reference Number Segment								(Optional – Required when using a BPR Segment) Pos. No. 0430	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
REF01	128		M	Reference Identification Qualifier	ID	2	2	"9V" = Payment Category (Type)	
REF02	127		X	Reference Identification	AN	1	1	"1" = Tax Payment "2" = Bill Payment "3" = Audit Payment "4" = (Not Used) "5" = Amended Payment "6" = (Not Used) "7" = (Not Used) "8" = Return Item Payment	
REF~9V~3\									
Syntax Notes: REF02 is required.									

Audit Control Number Reference Number Segment								(Required with Audit Payment) Pos. No. 0430	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
REF01	128		M	Reference Identification Qualifier	ID	2	2	"X9" = Internal Control Number	
REF02	127		X	Reference Identification	AN	9	9	Audit Case Number – Must be 9 digits	
REF~X9~123456789\									
Syntax Notes: REF02 is required.									

Payment Order Remittance Advice Beginning Segment				(Optional – Required when using a BPR Segment) Pos. No. 0470				
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description
BPR01	305		M	Reference Identification Qualifier	ID	1	2	“T” = Remittance Detail (Filing Only) “D” = Make Payment Only “E” = Debit Advice with Remittance Detail
BPR02	782		M	Reference Identification	R	1	15	Amount of payment (999.99 - Explicit Decimal)
BPR03	478		M		ID	1	1	“D” = Debit
BPR04	591		M		ID	3	3	“ACH” = Automated Clearing House
BPR05	812		O		ID	3	3	“CCD” = Cash Concentration/Disbursement “CCP” = Cash Concentration/Disbursement plus Addenda (CCD+)
BPR06 through BPR09 are not inserted by the taxpayer. They are on file with the party that creates the ACH Debit transaction. The taxpayer transmits empty fields for these elements.								
BPR06	506		X/Z	(ODFI) ID Number Qualifier	ID	2	2	“01” = ABA Transit Routing Number and Check Digits
BPR07	507		X	(ODFI) Identification Number	AN	3	12	State’s Bank Routing and Transit Number
BPR08	569		O/Z	(ODFI) Account Number Qualifier	ID	1	3	“DA” = Demand Deposit “SG” = Savings
BPR09	508		X/Z	(ODFI) Account Number	AN	1	35	State’s Bank Account Number to be Credited
BPR10	509		O	Originating Company Identifier	AN	10	10	“7” followed by FEIN
BPR11	510		O	Originating Company Supplemental Code	O	9	9	Florida agent = “BSWA”
BPR12	506		X/Z	(RDFI) ID Number Qualifier	ID	2	2	“01” = ABA Transit Routing Number
BPR13	507		X	(RDFI) Identification Number	AN	9	9	Taxpayer’s Bank Routing and Transit Number
BPR14	569		O	(RDFI) Account Number Qualifier	ID	2	2	“DA” = Demand Deposit “SG” = Savings
BPR15	508		O/Z	(RDFI) Account Number	AN	1	35	Taxpayer’s Bank Accounted to be Debited
BPR16	373		O/Z	Date	DT	8	8	Settlement effective date (CCYYMMDD)
BPR17	1048		O/Z	Business Function Code	ID	1	3	“TAX” = Tax Payment
BPR~E~999.99~D~ACH~CCD~~~~7101010101~BSWA ~01~076401251~DA~11223344556677~20090520\								
Syntax Notes: If either BPR06 or BPR07 is present, then the other is required. If BPR08 is present, then BPR09 is required. If either BPR12 or BPR13 is present, then the other is required. If BPR14 is present, then BPR15 is required.								
FTA Notes: This segment should not be mandated by a taxing authority. ODFI (Originating Depository Financial Institution) is the bank that creates the ACH transaction. For debit transactions, this is the state’s Bank. RDFI (Receiving Depository Financial Institution) is the bank that accepts the ACH transaction. For debit transactions, this is the Taxpayer’s Bank.								
FL Note: BPR segment not required with Filing Only transaction.								

Name Detail Name Segment				Pos. No. 0500				
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description
N101	98		M	Entity Identification Code	ID	2	2	“TP” = Primary Taxpayer
N102	93		X	Name	AN	1	35	Taxpayer Name
N1~TP~ABC Distributing\								
Syntax Notes: N102 is required.								
FTA Note: N101: Use “TP” for tax reporting, or “L9” for information reporting.								

General Contact Person								Pos. No. 1000	
Administrative Communications Contact Segment									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
PER01	366		M	Contact Function Code	ID	2	2	Contact Type Code: “CN” = General Contact “EA” = EDI Coordinator	
PER02	93		O	Name	AN	1	35	Contact Name	
PER03	365		X	Communications Number Qualifier	ID	2	2	“TE” = Telephone Number	
PER04	364		X	Communications Number	AN	10	14	Voice Telephone Number	
PER05	365		X	Communications Number Qualifier	ID	2	2	“FX” = FAX Number	
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number	
PER07	365		X	Communications Number Qualifier	ID	2	2	“EM” = Electronic Mail	
PER08	364		X	Communications Number	AN	1	50	E-mail Address	
PER~CN~John Doe~TE~4069959988~FX~4069950329~EM~jdoe@dor.com\									
Syntax Notes: If either PER03 or PER04 is present, then the other is required. If either PER05 or PER06 is present, then the other is required. If either PER07 or PER08 is present, then the other is required.									
FTA Note: None									
FL Note: The following segments are required if the mailing address is different than the physical address.									

End of Transaction Set Header

Transaction Set – Report Information

This TFS loop reports information on the type of report. Transaction detail is reported using the Summary and Schedule section of this map.

The TFS loop is repeated when reporting information for each report. Repeat the FGS loop within the TFS loop for each product reported.

Beginning of Report Tax Form Segment									Pos. No. 0100
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code	
TFS02	127		M	Reference Identification	AN	1	6	SDR = Supplier/Distributor Report TOR = Terminal Operator	
TFS03 and TFS04 are not used.									
TFS05	66		X	ID Code Qualifier	ID	2	2	"TC" = IRS Terminal Code (Used on TOR only)	
TFS06	67		X	ID Code	AN	9	9	IRS Terminal Control Number (TCN)	
TFS~T2~TOR~~~TC~T59FL2034\									
Syntax Notes: If either TFS05 or TFS06 is present, then the other is required.									
FTA Note: TFS05 and TFS06 are only used on a terminal report.									

Condition 1 – If an account has no activity, this segment is required. The Condition 2 DTM and FGS are not used.

No Activity Reference Number Segment									(Conditional) Pos. No. 0200
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
REF01	128		M	Entity Identification Code	ID	2	2	"BE" = Business Activity	
REF02	127		X	Name	AN	1	1	"1" = No Activity	
REF~BE~1\									
Syntax Notes: REF02 is required.									
FTA Note: If an account has no activity, this segment is required.									

Physical Inventory by Product Form Group Segment									(Conditional) Pos. No. 1000
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
FGS01	350		M	Assigned Identification	AN	2	2	"BI" = Beginning Inventory (First Filing) "EI" = Ending Inventory	
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group	
FGS03	127		X	Reference Identification	AN	3	3	Product Code - See Appendix	
FGS~EI~PG~065\									
Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.									
FTA Note: FGS01 – Recommend BI only be used for first filing. Beginning inventory is the previous period's ending inventory. FGS01 – GL – TIA04 is Positive for a gain and negative for a loss.									

Inventory Tax Information and Amount Segment									(Required if FGS is Used) Pos. No. 1800
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TIA01	817		M	Tax Information ID Number	AN	4	4	"5002" = Net Physical Inventory	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	99999 - Implied Decimal Last digit is tenth (.1)	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA~5002~~~10000~GA\									
Syntax Notes: TIA04 is required. If TIA05 is present, then TIA04 is required.									
FTA Note: Physical Inventory is the only value passed. All other information is derivable from schedules.									

End of FGS loop (Line item detail)

End of TFS loop (TOR detail)

Summary Information

This TFS loop reports summary information. This TFS loop is used in combination with the SDR report.

Summary information is used when the information can not be derived from the schedule details. This TFS loop repeats when one of the following values change: TFS02 Summary Code, TFS04 Product Code TFS06.

If there are no transactions to report in this filing, it is not necessary to transmit a Summary Information TFS loop.

Beginning of Summary Information								
Tax Form Segment								Pos. No. 0100
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code
TFS02	127		M	Reference Identification	AN	1	6	TFS02 Summary Code "S02" = Taxes (used for Penalty) "S03A" = Tax Credit (page 3, line 28)
TFS~T3~S02\								
Syntax Notes: If either TFS03 or TFS04 is present, then the other is required. If either TFS05 or TFS06 is present, then the other is required.								
FTA Notes: TFS02 references the report the summary is associated with. If TFS05 = "94" then TFS06 = "CE". IF TFS05 = "T2" then TFS06 = Report Code								

Summary Data								
Forms Group Segment								Pos. No. 0100
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
FGS01	350		M	Assigned Identification	AN	1	1	"S" = Schedule Summary
FGS~S\								
Syntax Notes: None								
FTA Notes: None								

Penalty								
Tax Information and Amount Segment								Pos. No. 1800
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	5009" = Penalty
TIA02	782			Monetary Amount	R	1	15	Dollar Amount (999.99 – Explicit Decimal)
TIA~5009~999.99\								
Syntax Notes: TIA02 is required.								
FTA Notes: None								

End of FGS loop (Summary Data)
 End of TFS loop (Summary Information)

Schedules

This TFS loop begins the schedule detail. It repeats when one of the following values change:

Tax Form Code, Schedule Code, Mode Code Product Code, Origin, Position Holder, Seller, Consignor, Carrier, Buyer, Consignee or Destination.

If there are no transactions to report in this filing, it is not necessary to transmit a Schedules TFS loop. You must indicate no activity in the TOR, SDR, CCR and/or other report type sections of this map.

Beginning of Schedules									
Tax Form Segment									Pos. No. 0100
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code	
TFS02	127		M	Reference Identification	AN	1	6	Schedule Type Code	
TFS03	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group	
TFS04	127		X	Reference Identification	AN	3	3	Product Code	
TFS05	66		X	Identification Code Qualifier	ID	2	2	"94" = Mode	
TFS06	67		X	Identification Code	AN	2	2	Transaction Type Mode Code	
TFS~T3~15A~PG~065~94~J \									
Syntax Notes: If either TFS03 or TFS04 is present, then the other is required. If either TFS05 or TFS06 is present, then the other is required.									
FTA Notes: None.									

For Point of Origin/Terminal: (One of the following Options is Required)

- Use Option 1 when the origin has an IRS TCN.
- Use Option 2 when the origin does not have an IRS TCN.
- Use Option 3 when the state requires an origin facility ID.

Option 1

Point of Origin									
Name Segment 1									(One of the three options is used) Pos. No. 0500
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	OT" = Origin Terminal	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code	
N104	67		X	Identification Code	AN	3	3	IRS Terminal Code (Code list is located at http://www.irs.gov/businesses/small/article/0,,id=1_80086,00.html)	
N1~OT~~TC~T59FL2109\									
Syntax Notes: N103 and N104 are required.									
FTA Notes: None									

Option 2

Point of Origin									
Name Segment 1									(One of the three options is used) Pos. No. 0500
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	99		M	Entity Identification Code	ID	2	2	"SF" = Ship From	
N102	93		X	Name	AN	2	2	Reference Appendix E (Non-U.S. use "ZZ".)	
N1~SF~AL\									
Syntax Notes: N102 is required.									
FTA Notes: None									

Option 3

Point of Origin (One of the three options is used)									
Name Segment 1									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	99		M	Entity Identification Code	ID	2	2	"WO" = Storage Facility at Origin	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"FA" = Facility Identification	
N104	67		X	Identification Code	AN	9	9	DEP Facility Number	
N1~WO~~FA~479900123\									
Syntax Notes: N103 and N104 are required.									
FTA Notes: None									

Position Holder Information or Delivering Exchange Party Information									
Name Segment 3									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	99		M	Entity Identification Code	ID	2	2	"ON" = Position Holder	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN	
N104	67		X	Identification Code	AN	9	9	Position Holder's FEIN	
N1~ON~~24~59688888\									
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.									
FTA Notes: If reporting position holder or 2-party exchange information this segment is required. For 2-party exchanges this segment defines the party of origin. N102, N103 and N104 are required.									

Carrier Information									
Name Segment 6									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	99		M	Entity Identification Code	ID	2	2	"CA" = Carrier Name	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN	
N104	67		X	Identification Code	AN	9	9	Carrier's FEIN	
N1~CA~~24~65666666\									
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.									
FTA Notes: N102, N103 and N104 are required.									

For Point (Address) of Delivery/Destination: (One of the following Options is Required)

Use Option 1 when the destination has an IRS TCN.

Use Option 2 when the destination does not have an IRS TCN.

Use Option 3 when the state requires a destination facility ID (currently used by the state of Florida).

Option 1

Point of Destination (One of the three options is used)									
Name Segment 8 Pos. No. 0500									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	"DT" = Destination Terminal	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code	
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code (Code list is located at http://www.irs.gov/businesses/small/article/0,,id=180086,00.html)	
N1~DT~~TC~ T59FL2112\									
Syntax Notes: N103 and N104 are required.									
Syntax Notes: N102 is not used									
FTA Notes: None									

Option 2

Point of Destination (One of the three options is used)									
Name Segment 8 Pos. No. 0500									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	99		M	Entity Identification Code	ID	2	2	"ST" = Ship To	
N102	93		X	Name	AN	2	2	Reference Appendix E (Non-U.S. use "ZZ".)	
N1~ST~GA\									
Syntax Notes: N102 is required.									
FTA Notes: None									

Option 3

Point of Destination (One of the three options is used)									
Name Segment 8 Pos. No. 0500									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	99		M	Entity Identification Code	ID	2	2	"WD" = Destination Facility	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"FA" = Facility Identification	
N104	67		X	Identification Code	AN	9	9	DEP Facility Number	
N1~WD~~FA~239802345\									
Syntax Notes: N103 and N104 are required.									
FTA Notes: None									

This FGS loop begins the individual shipments within the TFS loop. It is repeated when one of the following values changes:
Bill of Lading (Document) Number
Bill of Lading Date (Date Shipped)
Gallons.

Bill of Lading Date Forms Group Segment								Pos. No. 1000	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
FGS01	350		M	Assigned Identification	AN	1	1	"D" = Schedule Detail	
FGS02	128		X	Reference Identification Qualifier	ID	2	2	BM" = Bill of Lading Number	
FGS03	127		X	Reference Identification	AN	1	10	Bill of Lading Number	
FGS~D~BM~00123456\									
Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.									
FTA Notes: None									

Bill of Lading Date Date/Time Reference Segment								Pos. No. 1200	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
DTM01	374		M	Date/Time Qualifier	ID	3	3	"095" = Bill of Lading Date	
DTM02	373		X	Date	DT	8	8	Bill of Lading Date (CCYYMMDD)	
DTM~095~20090505\									
Syntax Notes: DTM02 is required.									
FTA Notes: None									

Bill of Lading Net Tax Information and Amount Segment								Pos. No. 1800	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	817		M	Tax Information ID Number	AN	4	4	"5005" = Net	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	99999 - Implied Decimal Last digit is tenth (.1)	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA~5005~~~8000~GA\									
Syntax Notes: TIA04 and TIA05 are required.									
FTA Notes: Numbers should be reported as positive for both disbursements and receipts.									

End of FGS loop for Individual shipments.
End of TFS loop for Schedule.

Bill of Lading Gross (not used)

Bill of Lading Gross									
Tax Information and Amount Segment									Pos. No. 1800
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	817		M	Tax Information ID Number	AN	4	4	"5006" = Gross	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Quantity	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA 5006 --- 8000 - GA\									
Syntax Notes: TIA04 is required. If TIA05 is present, then and TIA04 is required.									
FTA Notes: None									

Bill of Lading Billed (not used)

Bill of Lading Billed									
Tax Information and Amount Segment									Pos. No. 1800
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	817		M	Tax Information ID Number	AN	4	4	"5007" = Billed	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Quantity	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA 5007 --- 8000 - GA\									
Syntax Notes: TIA04 is required. If TIA05 is present, then and TIA04 is required.									
FTA Notes: None									

End of FGS loop for Individual shipments.
 End of TFS loop for Schedule.

Transaction Set - Trailer Description

End of Transaction Set									
Trailer Segment									(Required) Pos. No. 0100
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
SE01	96		M	Number of Included Segments	NO	1	10	Number of segments (inserted by translator)	
SE02	329		M	Transaction Set Control Number	AN	4	9	Determined by Filer (same value in ST02, unique control number)	
SE~156~1001\									
Syntax Notes: None									
FTA Notes: None									

End of Transaction Set

Terminal Supplier

Transaction Set - Header Description

Beginning of Transaction Set Header Segment								(Required) Pos. No. 0100	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
ST01	143		M	Transaction Set Code	ID	3	3	Transaction Set Type "813"	
ST02	329		M	Transaction Set Control Number	AN	4	9	Filer defined unique control number (same value as SE02)	
ST03	1705		O/Z	Implementation Convention Reference	AN	1	5	Version of taxing authority's implementation guide. (20071)	
ST~813~0003~20071\									
Syntax Notes: None									
FTA Note: It is recommended that ST03 be used to help identify which implementation guide the trading partner is using. This element will help the receiver of the data determine if the sender is using an old guide or the most current guide for the data transmission.									

Identify Tax Agency Information Begin Tax Information Segment								(Required) Pos. No. 0200	
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
BTI01	128		M	Reference Number Qualifier	ID	2	2	"T6" = Tax Filing	
BTI02	127		M	Reference Number	AN	3	3	"050" = All Fuels Tax Filings	
BTI03	66		M	ID Code Qualifier	ID	2	2	"47" = Tax Authority	
BTI04	67		M	ID Code	AN	2	20	"FLDOR"	
BTI05	373		O	Transaction Create Date	DT	8	8	"CCYYMMDD" = Transmission Date	
BTI06	818		Ø	Name Control ID	AN	4	4	Not Used	
BTI07	66		X	ID Code Qualifier	ID	2	2	"24" = FEIN	
BTI08	67		X	ID Code	AN	9	9	Taxpayer's FEIN	
BTI09	66		X	ID Code Qualifier	ID	2	2	Not Used	
BTI10	67		X	ID Code	AN	2	20	Not Used	
BTI11	66		X	ID Code Qualifier	ID	2	2	"SV" = Software Provider Number	
BTI12	67		X	ID Code	AN	9	18	Default "FLTRUEX12"	
BTI13	353		O	Transaction Set Purpose Code	ID	2	2	Original Filing Options: "00" = Original "05" = Replace	
BTI14	640		O	Transaction Type Code	ID	2	2	Amended Filing Options: "6S" = Supplemental	
BTI~T6~050~47~FLDOR~20090518~~24~590000031~~~SV~ FLTRUEX12~00\									
Syntax Notes: If either BTI07 or BTI08 is present, then the other is required. If either BTI09 or BTI10 is present, then the other is required. If either BTI11 or BTI12 is present, then the other is required.									
FTA Notes: BTI07 must be the FEIN if the taxpayer has one. Submit a SSN only for sole proprietorships that have not been issued a FEIN. In Canada, companies use a BN - Canadian Business Number. The application of BTI13 and BTI14 are as follows: BTI13 should be used when the taxpayer transmits their initial return (BTI13 should be used without BTI14); BTI14 should be used when the taxpayer transmits modifications (BTI14 should be used without BTI13). This is a recommendation of the Motor Fuel Uniformity Committee, not a requirement of X12. Further clarification of these elements is located below.									
Element					Application				
BTI13 [Initial Return]									
"00" = Original					Use "Original" when first attempting to transmit your return to the department, whether the return is received or not. Always use "00" until the original return is received.				
"05" = Replace					Use "Replace" when original return had corrupted data.				
"15" = Resubmission					Use "Resubmission" when the Department did not receive first attempt of your transmitted return.				
BTI14 [Amended Return]									
"CO" = Corrected					Use "Corrected" when adjusting or correcting original or amended return.				
"6R" = Resubmission					Use "Resubmission" when first attempt to transmit amended return was not received by the				
"6S" = Supplemental					Use "Supplemental" when transmitting new or additional data not included in original or replacement return.				

Total Net Reported										Pos. No. 0400	
Tax Information and Amount Segment											
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description			
TIA01	C037	817	M	Tax Information Code	AN	4	4	"5001" = Total Net Reported			
TIA02 and TIA03 are not used.											
TIA04	380		X	Quantity	R	1	15	Total Number of Net Gallons/Liters in Tax Filing			
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons			
TIA~5001~~~1000000~GA\											
Syntax Notes: TIA04 is required. If TIA05 is present, then TIA04 is required.											
FTA Notes: Even though this value can be calculated, it is included, as a control figure to verify that the amount calculated by the Tax Authority is the same as expected by the taxpayer.											

Tax Filing Period										(Required)	
Date/Time Reference Segment										Pos. No. 0300	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description			
DTM01	374		M	Date/Time Qualifier	ID	3	3	"194" = Tax Period End Date			
DTM02	373		X	Date	DT	8	8	"CCYYMMDD" = Tax Filing Period End			
DTM03 and DTM04 are not used.											
DTM~194~20090531\											
Syntax Notes: At least one of DTM02 or DTM05 is required. If either DTM05 or DTM06 is present, then the other is required.											
FTA Notes: If qualifier "194" is used in DTM01, then DTM05 and DTM06 are not used. If qualifier "683" is used in DTM01, then DTM02 is not used.											

Payment Category										(Optional – Required when using a BPR Segment)	
Reference Number Segment										Pos. No. 0430	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description			
REF01	128		M	Reference Identification Qualifier	ID	2	2	"9V" = Payment Category (Type)			
REF02	127		X	Reference Identification	AN	1	1	"1" = Tax Payment "2" = Bill Payment "3" = Audit Payment "4" = (Not Used) "5" = Amended Payment "6" = (Not Used) "7" = (Not Used) "8" = Return Item Payment			
REF~9V~3\											
Syntax Notes: REF02 is required.											
FTA Note: None											

Audit Control Number										(Required with Audit Payment)	
Reference Number Segment										Pos. No. 0430	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description			
REF01	128		M	Reference Identification Qualifier	ID	2	2	"X9" = Internal Control Number			
REF02	127		X	Reference Identification	AN	9	9	Audit Case Number – Must be 9 digits			
REF~X9~123456789\											
Syntax Notes: REF02 is required.											
FTA Note: None											

Payment Order Remittance Advice Beginning Segment							(Optional – Required when using a BPR Segment) Pos. No. 0470			
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description		
BPR01	305		M	Transaction Handling Code	ID	1	1	“T” = Remittance Detail (Filing Only) “D” = Make Payment Only “E” = Debit Advice with Remittance Detail		
BPR02	782		M	Monetary Amount	R	1	15	Amount of payment (999.99 - Explicit Decimal)		
BPR03	478		M	Credit/Debit Flag Code	ID	1	1	“D” = Debit		
BPR04	591		M	Payment Method Code	ID	3	3	“ACH” = Automated Clearing House		
BPR05	812		O	Payment Format Code	ID	3	3	“CCD” = Cash Concentration/Disbursement “CCP” = Cash Concentration/Disbursement plus Addenda (CCD+)		
BPR06 through BPR09 are not inserted by the taxpayer. They are on file with the party that creates the ACH Debit transaction. The taxpayer transmits empty fields for these elements.										
BPR06	506		X/Z	(ODFI) ID Number Qualifier	ID	2	2	“01” = ABA Transit Routing Number and Check Digits		
BPR07	507		X	(ODFI) Identification Number	AN	3	12	State’s Bank Routing and Transit Number		
BPR08	569		O/Z	(ODFI) Account Number Qualifier	ID	4	3	“DA” = Demand Deposit “SG” = Savings		
BPR09	508		X/Z	(ODFI) Account Number	AN	4	35	State’s Bank Account Number to be Credited		
BPR10	509		O	Originating Company	AN	10	10	“7” followed by FEIN		
BPR11	510		O	Originating Company Supplemental Code	O	9	9	Florida agent = “BSWA”		
BPR12	506		X/Z	(RDFI) ID Number Qualifier	ID	2	2	“01” = ABA Transit Routing Number		
BPR13	507		X	(RDFI) Identification Number	AN	9	9	Taxpayer’s Bank Routing and Transit Number		
BPR14	569		O/Z	(RDFI) Account Number Qualifier	ID	2	2	“DA” = Demand Deposit “SG” = Savings		
BPR15	508		X/Z	(RDFI) Account Number	AN	1	35	Taxpayer’s Bank Accounted to be Debited		
BPR16	373		O/Z	Date	DT	8	8	Settlement effective date (CCYYMMDD)		
BPR17	4048		O/Z	Business Function Code	ID	4	4	“TAX” = Tax Payment		
BPR~E~999.99~D~ACH~CCD~~~~71010101~BSWA ~01~076401251~DA~11223344556677~20090520\										
Syntax Notes: If either BPR06 or BPR07 is present, then the other is required. If BPR08 is present, then BPR09 is required. If either BPR12 or BPR13 is present, then the other is required. If BPR14 is present, then BPR15 is required.										
FTA Notes: This segment should not be mandated by a taxing authority ODFI (Originating Depository Financial Institution) is the bank that creates the ACH transaction. For debit transactions, this is the state’s Bank. RDFI (Receiving Depository Financial Institution) is the bank that accepts the ACH transaction. For debit transactions, this is the Taxpayer’s Bank.										
FL Note: BPR segment not required with Filing Only transaction.										

Name Detail Name Segment							Pos. No. 0500			
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description		
N101	98		M	Entity Identification Code	ID	2	2	“TP” = Primary Taxpayer		
N102	93		X	Name	AN	1	35	Taxpayer Name		
N1~TP~Johnny’s Petro\										
Syntax Notes: N102 is required.										
FTA Note: N101: Use “TP” for tax reporting or “L9” for information reporting.										

General Contact Person									
Administrative Communications Contact Segment									Pos. No. 1000
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
PER01	366		M	Contact Function Code	ID	2	2	Contact Type Code: "CN" = General Contact "EA" = EDI Coordinator	
PER02	93		O	Name	AN	1	35	Contact Name	
PER03	365		X	Communications Number Qualifier	ID	2	2	"TE" = Telephone Number	
PER04	364		X	Communications Number	AN	10	10	Voice Telephone Number	
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number	
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number	
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = Electronic Mail	
PER08	364		X	Communications Number	AN	1	50	E-mail Address	
PER~CN~Jane Doe~TE~8505555555~FX~8509999999~EM~jdoe@dor.com\									
Syntax Notes: If either PER03 or PER04 is present, then the other is required. If either PER05 or PER06 is present, then the other is required. If either PER07 or PER08 is present, then the other is required.									
FTA Note: None									
FL Note: The following segments are required if the mailing address is different than the physical address.									

End of Transaction Set Header

Transaction Set – Report Information

This TFS loop reports information on the type of report. Transaction detail is reported using the Summary and Schedule section of this map.

The TFS loop is repeated when reporting information for each report. Repeat the FGS loop within the TFS loop for each product reported.

Beginning of Report								Pos. No. 0100	
Tax Form Segment									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code	
TFS02	127		X	Reference Identification	AN	1	6	SDR = Supplier/Distributor Report TOR = Terminal Operator	
TFS03 and TFS04 are not used									
TFS05	66		X	ID Code Qualifier	ID	2	2	"TC" = IRS Terminal Code (Used on TOR only)	
TFS06	67		X	ID Code	AN	9	9	IRS Terminal Control Number (TCN)	
TFS~T2~SDR\									
Syntax Notes: If either TFS05 or TFS06 is present, then the other is required.									
FTA Note: TFS05 and TFS06 are only used on a terminal report.									

Condition 1 – If an account has no activity, this segment is required. The Condition 2 DTM and FGS are not used.

No Activity								(Conditional)	
Reference Number Segment								Pos. No. 0200	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
REF01	128		M	Entity Identification Code	ID	2	2	"BE" = Business Activity	
REF02	127		X	Name	AN	1	1	"1" = No Activity	
REF~BE~1\									
Syntax Notes: REF02 is required.									
FTA Note: If an account has no activity, this segment is required.									

Physical Inventory by Product								(Conditional)	
Form Group Segment								Pos. No. 1000	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
FGS01	350		M	Assigned Identification	AN	2	2	"BI" = Beginning Inventory (First Filing) "EI" = Ending Inventory	
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group	
FGS03	127		X	Reference Identification	AN	3	3	Product Code - See Appendix	
FGS~EI~PG~065\									
Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.									
FTA Note: FGS01 – Recommend BI only be used for first filing. Beginning inventory is the previous period's ending inventory. FGS01 – GL – TIA04 is Positive for a gain and negative for a loss.									

Inventory								(Required if FGS is Used)	
Tax Information and Amount Segment								Pos. No. 1800	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
TIA01	C037	817	M	Tax Information Number	AN	4	4	"5002" = Net Physical Inventory	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	99999 - Implied Decimal Last digit is tenth (.1)	
TIA05	C001	355	M	Unit of Measurement Code	ID	2	3	"GA" = Gallons	
TIA~5002~~~10000~GA\									
Syntax Notes: TIA04 is required. If TIA05 is present, then TIA04 is required.									
FTA Note: Physical Inventory is the only value passed. All other information is derivable from schedules.									

End of FGS loop (Line item detail)

End of TFS loop (detail)

Summary Information

This TFS loop reports summary information. This TFS loop is used in combination with the SDR report.

Summary information is used when the information cannot be derived from the schedule details. This TFS loop repeats when one of the following values change: TFS02 Summary Code, TFS04 Product Code TFS06.

If there are no transactions to report in this filing, it is not necessary to transmit a Summary Information TFS loop.

Beginning of Summary Information								Pos. No. 0100	
Tax Form Segment									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code	
TFS02	127		M	Reference Identification	AN	1	6	TFS02 Summary Code "S02" = Taxes (used for Penalty and/or Interest) "S03A" = Tax Credit (page 3, line 28)	
TFS03	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group	
TFS04	127		X	Reference Identification	AN	3	3	Product Code See Product Codes in Appendix on page Error! Bookmark not defined.	
TFS05	128		M	Reference Identification Qualifier	ID	2	2	"T2" = Tax Form Code Code "94" = Mode	
TFS06	127		M	Reference Identification	AN	1	6	Report Code (See Appendix on page Error! Bookmark not defined.) or "CE" = Mode	
TFS~T3~S02\									
Syntax Notes: If either TFS03 or TFS04 is present, then the other is required. If either TFS05 or TFS06 is present, then the other is required.									
FTA Notes: TFS02 references the report the summary is associated with. If TFS05 = "94" then TFS06 = "CE". If TFS05 = "T2" then TFS06 = Report Code.									

Summary Data								Pos. No. 1000	
Forms Group Segment									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
FGS01	350		M	Assigned Identification	AN	1	1	"S" = Schedule Summary	
FGS~S\									
Syntax Notes: None									
FTA Notes: None									

Information								Pos. No. 1800	
Tax Information and Amount Segment									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5003" = Net Due for Credit Memo(s)	
TIA02	782		X	Monetary Amount	R	1	15	Dollar Amount (999.99 – Explicit Decimal)	
TIA03 are not used.									
TIA04	380		X	Quantity		1	15	Quantity (Not Used)	
TIA05	C001	355	X	Unit of Measurement Code	ID	2	2	"GA" = Gallons (Not Used)	
TIA~5003~999.99\									
Syntax Notes: At least one of TIA02 or TIA04 is required. If TIA05 is present, then TIA04 is required.									
FTA Notes: None									

Interest									
Tax Information and Amount Segment								Pos. No. 1800	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5008" = Interest	
TIA02	782		X	Monetary Amount	R	1	15	Dollar Amount (999.99 – Explicit Decimal)	
TIA~5008~999.99\									
Syntax Notes: TIA02 is required.									
FTA Notes: None									

Penalty									
Tax Information and Amount Segment								Pos. No. 1800	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5009" = Penalty	
TIA02	782		X	Monetary Amount	R	1	15	Dollar Amount (999.99 – Explicit Decimal)	
TIA~5009~999.99\									
Syntax Notes: TIA02 is required.									
FTA Notes: None									

End of FGS loop (Summary Data)
 End of TFS loop (Summary Information)

Schedules

This TFS loop begins the schedule detail. It repeats when one of the following values change:

Tax Form Code, Schedule Code, Mode Code Product Code, Origin, Position Holder, Seller, Consignor, Carrier, Buyer, Consignee or Destination.

If there are no transactions to report in this filing, it is not necessary to transmit a Schedules TFS loop. You must indicate no activity in the TOR, SDR, CCR and/or other report type sections of this map.

Beginning of Schedules								Pos. No. 0100	
Tax Form Segment									
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code	
TFS02	127		M	Reference Identification	AN	1	6	Schedule Type Code	
TFS03	128		X	Reference Identification Qualifier	ID	2	2	"PG" = Product Group	
TFS04	127		X	Reference Identification	AN	3	3	Product Code	
TFS05	66		X	Reference Identification Qualifier	ID	2	2	"94" = Mode	
TFS06	67		X	Identification Code	AN	2	2	Transaction Type Mode Code	
TFS~T3~1A~PG~065~94~J \									
Syntax Notes: If either TFS03 or TFS04 is present, then the other is required. If either TFS05 or TFS06 is present, then the other is required.									
FTA Notes: None.									

For Point of Origin/Terminal: (One of the following Options is Required)

Use Option 1 when the origin has an IRS TCN.
Use Option 2 when the origin does not have an IRS TCN.
Use Option 3 when the state requires an origin facility ID.

Option 1

Point of Origin								(One of the three options is used)	
Name Segment 1								Pos. No. 0500	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
N101	98		M	Entity Identification Code	ID	2	2	"OT" = Origin Terminal	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code	
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code (Code list is located at http://www.irs.gov/businesses/small/article/0,,id=1_80086,00.html)	
N1~OT~~TC~T59FL2109\									
Syntax Notes: N103 and N104 are required.									
FTA Notes: None									

Option 2

Point of Origin								(One of the three options is used)	
Name Segment 1								Pos. No. 0500	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Max	Field Description	
N101	98		M	Entity Identification Code	ID	2	2	"SF" = Ship From	
N102	93		X	Name	AN	2	2	Reference Appendix E (Non-U.S. use "ZZ".)	
N1~SF~GA\									
Syntax Notes: N102 is required.									
FTA Notes: None									

Option 3

Point of Origin Name Segment 1								(One of the three options is used) Pos. No. 0500	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description	
N101	98		M	Entity Identification Code	ID	2	2	"WO" = Storage Facility at Origin	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"FA" = Facility Identification	
N104	67		X	Identification Code	AN	9	9	DEP Facility Number	
N1~WO~~FA~479900123\									
Syntax Notes: N103 and N104 are required.									
FTA Notes: None									

Seller Information Name Segment 2								Pos. No. 0500	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description	
N101	98		M	Entity Identification Code	ID	2	2	"SE" = Selling Party	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN	
N104	67		X	Identification Code	AN	9	9	Seller's FEIN	
N1~SE~~24~516669999\									
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.									
FTA Notes: N102, N103 and N104 are required.									

Not used by Terminal Supplier - Position Holder Information or Delivering Exchange Party Information

Position Holder Information or Delivering Exchange Party Information Name Segment 3								Pos. No. 0500	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description	
N101	98		M	Entity Identification Code	ID	2	2	"ON" = Position Holder	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN	
N104	67		X	Identification Code	AN	9	9	Position Holder's FEIN	
N1~CA~~24~656666666\									
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.									
FTA Notes: N102, N103 and N104 are required.									

Carrier Information Name Segment 6								Pos. No. 0500	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description	
N101	98		M	Entity Identification Code	ID	2	2	"CA" = Carrier Name	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN	
N104	67		X	Identification Code	AN	9	9	Carrier's FEIN	
N1~CA~~24~656666666\									
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.									
FTA Notes: N102, N103 and N104 are required.									

Buyer/Consignee Information Name Segment 7							(One of the three options is used) Pos. No. 0500			
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description		
N101	98		M	Entity Identification Code	ID	2	2	"BY" = Buying Party (Purchaser/Consignee)		
N102 is not used.										
N103	66		X	Identification Code Qualifier	ID	2	2	"24" = FEIN		
N104	67		X	Identification Code	AN	9	9	Purchaser's FEIN		
N1~BY~~24~657222222\										
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.										
FTA Notes: N102, N103 and N104 are required.										

For Point (Address) of Delivery/Destination: (One of the following Options is Required)

Use Option 1 when the destination has an IRS TCN.

Use Option 2 when the destination does not have an IRS TCN.

Use Option 3 when the state requires a destination facility ID (currently used by the state of Florida).

Option 1

Point of Destination Name Segment 8							(One of the three options is used) Pos. No. 0500			
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description		
N101	98		M	Entity Identification Code	ID	2	2	"DT" = Destination Facility		
N102 is not used.										
N103	66		X	Identification Code Qualifier	ID	2	2	"TC" = IRS Terminal Code		
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code (Code list is located at http://www.irs.gov/businesses/small/article/0,,id=180086,00.html)		
N1~DT~~TC~T59FL2028\										
Syntax Notes: N103 and N104 are required.										
FTA Notes: None										

Option 2

Point of Destination Name Segment 8							(One of the three options is used) Pos. No. 0500			
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description		
N101	98		M	Entity Identification Code	ID	2	2	"WD" = Destination Facility		
N102	93		X	Name	AN	2	2	Reference Appendix E (Non-U.S. use "ZZ".)		
N1~ST~NC\										
Syntax Notes: N102 is required.										
FTA Notes: None										

Option 3

Point of Destination Name Segment 8							(One of the three options is used) Pos. No. 0500			
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description		
N101	98		M	Entity Identification Code	ID	2	2	"WD" = Destination Facility		
N102 is not used.										
N103	66		X	Identification Code Qualifier	ID	2	2	"FA" = Facility Identification		
N104	67		X	Identification Code	AN	9	9	DEP Facility Number		
N1~WD~~FA~239802345\										
Syntax Notes: N103 and N104 are required.										
FTA Notes: None										

This FGS loop begins the individual shipments within the TFS loop. It is repeated when one of the following values changes: Bill of Lading (Document) Number
 Bill of Lading Date (Date Shipped)
 Gallons/Liters.

Bill of Lading Date Forms Group Segment								Pos. No. 1000	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
FGS01	350		M	Assigned Identification	AN	1	1	"D" = Schedule Detail	
FGS02	128		X	Group Control Number	ID	2	2	BM" = Bill of Lading Number	
FGS03	127		X		AN	1	10	Bill of Lading Number	
FGS~D~BM~00123456\									
Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.									
FTA Notes: None									

Bill of Lading Date/Time Reference Segment								Pos. No. 1200	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
DTM01	374		M	Date/Time Qualifier	ID	3	3	"095" = Bill of Lading Date	
DTM02	373		X	Date	DT	8	8	Bill of Lading Date (CCYYMMDD)	
DTM~095~20090505\									
Syntax Notes: DTM02 is required.									
FTA Notes: None									

Bill of Lading Net Tax Information and Amount Segment								Pos. No. 1800	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5005" = Net	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	99999 - Implied Decimal Last digit is tenth (.1)	
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA~5005~~~8000~GA\									
Syntax Notes: TIA04 and TIA05 are required.									
FTA Notes: Numbers should be reported as positive for both disbursements and receipts.									

Bill of Lading Gross (not used)

Bill of Lading Gross Tax Information and Amount Segment								Pos. No. 1800	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
TIA01	817		M	Tax Information ID Number	AN	4	4	"5006" = Gross	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Quantity	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA~5007~~~8000~GA\									
Syntax Notes: TIA04 is required.									
If TIA05 is present, then and TIA04 is required.									
FTA Notes: None									

Bill of Lading Billed (not used)

Bill of Lading Billed										Pos. No. 1800	
Tax Information and Amount Segment											
Element ID	Elem Ref#	Sub-Element Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description			
TIA01	817		M	Tax Information ID Number	AN	4	4	"5007" = Gross			
TIA02 and TIA03 are not used.											
TIA04	380		X	Quantity	R	1	15	99999 = Implied Decimal Last digit is tenth (.1)			
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons			
TIA 5007 ~ 8000 - GA											
Syntax Notes: TIA04 is required. If TIA05 is present, then and TIA04 is required.											
FTA Notes: None											

End of FGS loop for Individual shipments.
 End of TFS loop for Schedule.

Transaction Set - Trailer Description

End of Transaction Set										(Required)	
Trailer Segment										Pos. No. 0100	
Element ID	Elem Ref#	Sub-Element Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description			
SE01	96		M	Number of Included Segments	N0	1	10	Number of segments (inserted by translator)			
SE02	329		M	Transaction Set Control Number	AN	4	9	Determined by Filer (same value in ST02,			
SE~35~0003\											
Syntax Notes: None											
FTA Notes: None											

End of Transaction Set

Chapter 6 - 997 Functional Acknowledgment

ANSI ASC X12 – 997 EDI Standard

RELEASE • 004030

TRANSACTION SET TABLES • 997

997 Functional Acknowledgment

FUNCTIONAL GROUP- FA

This Draft Standard for Trial Use contains the format and establishes the data contents of the Functional Acknowledgment Transaction Set (997) for use within the context of an Electronic Data Interchange (EDI) environment. The transaction set can be used to define the control structures for a set of acknowledgments to indicate the results of the syntactical analysis of the electronically encoded documents. The encoded documents are the transaction sets, which are grouped in functional groups, used in defining transactions for business data interchange. This standard does not cover the semantic meaning of the information encoded in the transaction sets.

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
N	0100	ST	Transaction Set Header	M	1	
N	0200	AK1	Functional Group Response Header	M	1	
LOOP ID - AK2						999999
N	0300	AK2	Transaction Set Response Header	O	1	
LOOP ID - AK3						999999
C	0400	AK3	Data Segment Note	O	1	
	0500	AK4	Data Element Note	O	99	
	0600	AK5	Transaction Set Response Trailer	M	1	
	0700	AK9	Functional Group Response Trailer	M	1	
	0800	SE	Transaction Set Trailer	M	1	

NOTES

- 1/0100 These acknowledgments shall not be acknowledged, thereby preventing an endless cycle of acknowledgments of acknowledgments. Nor shall a Functional Acknowledgment be sent to report errors in a previous Functional Acknowledgment.
- 1/0100 The Functional Group Header Segment (GS) is used to start the envelope for the Functional Acknowledgment Transaction Sets. In preparing the functional group of acknowledgments, the application sender's code and the application receiver's code, taken from the functional group being acknowledged, are exchanged; therefore, one acknowledgment functional group responds to only those functional groups from one application receiver's code to one application sender's code.
- 1/0100 There is only one Functional Acknowledgment Transaction Set per acknowledged functional group.
- 1/0200 AK1 is used to respond to the functional group header and to start the acknowledgment for a functional group. There shall be one AK1 segment for the functional group that is being acknowledged.
- 1/0300 AK2 is used to start the acknowledgment of a transaction set within the received functional group. The AK2 segments shall appear in the same order as the transaction sets in the functional group that has been received and is being acknowledged.

COMMENTS

- 1/0400 The data segments of this standard are used to report the results of the syntactical analysis of the functional groups of transaction sets; they report the extent to which the syntax complies with the standards for transaction sets and functional groups. They do not report on the semantic meaning of the transaction sets (for example, on the ability of the receiver to comply with the request of the sender).

¹ Data Interchange Standards Association, Inc. (DISA)

997 EDI Map

The 997 Functional Acknowledgment notifies the Information Provider that their EDI file was received. Translators create the 997 ACK when the translator processes an EDI file. This ACK is designed to pass back through the Information Provider/Transmitter's translator to notify the Information Provider/Transmitter that the EDI file was accepted, accepted with errors or rejected. If the EDI file is rejected, the Information Provider/Transmitter must make corrections send a new EDI file.

Transaction Set - Header Description

Beginning of Transaction Set								(Required) Pos. No. 0100	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
ST01	143		M	Transaction Set Code	ID	3	3	Transaction Set Type "997"	
ST02	329		M	Transaction Set Control Number	AN	4	9	Translator defined (same value in SE02, unique control number)	

Functional Group Response Header								(Required) Pos. No. 0200	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
AK101	479		M/Z	Transaction Set Identifier Code	ID	2	2	Functional ID found in the GS segment (GS01) of the functional group being acknowledged. TF = 813	
AK102	28		M/Z	Group Control Number	NO	1	9	Functional group control number found in the GS segment (GS02) of the functional group being acknowledged.	

Transaction Set Response Header								(Optional) Pos. No. 0300	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
AK201	143		M/Z	Functional Identifier Code	ID	3	3	Transaction set ID found in the ST segment (ST01) of the transaction set being acknowledged. 813	
AK202	329		M/Z	Transaction Set Control Number	AN	4	9	Transaction set control number found in the ST segment (ST01) of the transaction set being acknowledged.	

Data Segment Note								(Optional) Pos. No. 0400	
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description	
AK301	721		M	Segment ID Code	ID	2	3	Code defining the segment ID of the segment in error. See X12 guide for codes.	
AK302	719		M	Segment Position in Transaction Set	NO	1	6	The position of the segment counted from the transaction set header (ST). The transaction set header is 1.	
AK303	447		O	Loop Identifier Code	AN	1	6	Loop ID number given on the transaction set diagram.	
AK304	720		O	Segment Syntax Error Code	ID	1	3	1 = Unrecognized segment ID 2 = Unexpected segment 3 = Mandatory segment missing 4 = Loop occurs over maximum times 5 = Segment exceeds maximum use 6 = Segment not in defined transaction set 7 = Segment not in proper sequence 8 = Segment has data element errors	

This segment defines segment syntax errors and the location of the segment. Refer to the X12 standards guide for further definition.

997 Functional Acknowledgment

Data Element Note								(Optional) Pos. No. 0500
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
AK401	C030		M	Position in Segment				Code indicating relative position of element in error. See X12 guide for further information.
AK401	C030	722	M	Element Position in Segment	N0	1	2	
AK401	C030	1528	O	Component Data Element Position in Composite	N0	1	2	
AK401	C030	1686	O	Repeating Data Element Position	N0	1	4	
AK402	725		O	Data Element Reference Number	N0	1	4	Reference number used to locate the element in the Data Element Dictionary.
AK403	723		M	Data Element Syntax Error Code	ID	1	3	1 = Mandatory data element missing. 2 = Conditional required data element missing. 3 = Too many data elements 4 = Data element too short 5 = Data element too long 6 = Invalid character in data element 7 = Invalid code value 8 = Invalid date 9 = Invalid time 10 = Exclusion condition violated 12 = Too many repetitions 13 = Too many components
AK404	724		O/Z	Copy of Bad Data Element	AN	1	99	A copy of the bad data element.

This segment defines Element syntax errors and the location of the segment. Refer to the X12 standards guide for further definition.

Transaction Set Response Trailer								(Required) Pos. No. 0600
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min	Length Max	Field Description
AK501	717		M	Transaction Set Acknowledgement Code	ID	1	1	A = Accepted E = Accepted but errors were noted M = Rejected, message authentication code failed R = Rejected W = Rejected, assurance failed validity tests X = Rejected, content after decryption could not be analyzed
AK502	718		O	Transaction Set Syntax Error Code	ID	1	3	1 = Transaction set not supported
AK503	718		O	Transaction Set Syntax Error Code	ID	1	3	2 = Transaction set trailer missing
AK504	718		O	Transaction Set Syntax Error Code	ID	1	3	3 = Transaction set control number in header and trailer do not match.
AK505	718		O	Transaction Set Syntax Error Code	ID	1	3	4 = Number of included segments does not match actual count
AK506	718		O	Transaction Set Syntax Error Code	ID	1	3	5 = One or more segments in error 6 = Missing or invalid transaction set identifier 7 = Missing or invalid transaction set control number 8 = Authentication key name unknown 9 = Encryption key name unknown 10 = Requested service (authentication or encryption) not available. 11 = Unknown security recipient 12 = Incorrect message length (encryption only) 13 = Message authentication code failed 15 = Unknown security originator 16 = Syntax error in decryption text 17 = Security not supported 23 = Transaction set control number not unique within the functional group. 24 = S3E security end segment missing for S3S security. 25 = S3S security start segment missing for S3E security. 26 = S4E security end segment missing for S4S security 27 = S4S security start segment missing for S4E security end segment.

This segment acknowledges acceptance or rejection and reports errors. Refer to the X12 standards guide for further definition.

Functional Group Response Trailer								(Required) Pos. No. 0700
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description
AK901	715		M	Functional Group Acknowledgement Code	ID	1	1	A = Accepted E = Accepted but errors were noted M = Rejected, message authentication code failed P = Partially Accepted, at least one transaction set was rejected R = Rejected W = Rejected, assurance failed validity tests X = Rejected, content after decryption could not be analyzed
AK902	97		M	Number of Transaction Sets Included	N0	1	6	Number of Transaction Sets Included
AK903	123		M	Number of Received Transaction Sets	N0	1	6	Number of Received Transaction Sets
AK904	2		M	Number of Accepted Transaction Sets	N0	1	6	Number of Accepted Transaction Sets
AK905	716		O	Functional Group Syntax Error Code	ID	1	3	1 = Functional group not supported 2 = Functional group version not supported 3 = Functional Group Trailer Missing 4 = Group control number in the functional group header and trailer do not agree. 5 = Number of included transaction sets does not match actual count. 6 = Group control number violates syntax 10 = Authentication key name unknown 11 = Encryption key name unknown 12 = Requested service (authentication or encryption) not available. 13 = Unknown security recipient 14 = Unknown security originator. 15 = Syntax error in decrypted text 16 = Security not supported 17 = Incorrect message length (encryption only) 18 = Message authentication code failed 23 = Transaction set control number not unique within the functional group. 24 = S3E security end segment missing for S3S security. 25 = S3S security start segment missing for S3E security. 26 = S4E security end segment missing for S4S security 27 = S4S security start segment missing for S4E security end segment.
AK906	716		O	Functional Group Syntax Error Code	ID	1	3	
AK907	716		O	Functional Group Syntax Error Code	ID	1	3	
AK908	716		O	Functional Group Syntax Error Code	ID	1	3	
AK509	716		O	Functional Group Syntax Error Code	ID	1	3	
This segment acknowledges acceptance or rejection of a functional group. Refer to the X12 standards guide for further definition.								

Transaction Set - Trailer Description

End of Transaction Set Trailer Segment								(Required) Pos. No. 0800
Element ID	Elem Ref#	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length Min Max		Field Description
SE01	96	96	M	Number of Included Segments	N0	1	10	Number of segments (inserted by translator)
SE02	329	329	M	Transaction Set Control Number	AN	4	9	Determined by Filer (same value in ST02, unique control number)
SE~6~100\								

Florida Functional Acknowledgement Overview

For each functional group of 813 Return Data transaction sets sent to Florida Department of Revenue, the Department will send one transaction set, the 997 functional Acknowledgement, back to the sender. The 997 defines whether the 813 transaction sets in the original functional group were accepted by the Florida Department of Revenue or if they were rejected due to errors.

1. Segment AK9 is used to indicate whether the functional group of 813 transaction sets that you sent to Florida Department of Revenue was accepted. If AK901 is equal to "A", then the transmission was accepted. If AK901 is equal to "R", then the transmission was rejected.
2. Segments AK2 through AK5 are used only if errors have been detected. These segments are used to indicate which 813 transaction set(s) is in error, and to indicate the data segments and/or data elements in error. If there are no errors, the AK2, AK3, AK4, and AK5 segments will not be used.
3. If a transaction set is rejected, AK201 will contain the transaction set identifier "813," and AK202 will contain the unique transaction set control number. Note that these are the same two data values as in ST01 and ST02 for the transaction set. The corresponding AK501 will contain "A" if the transaction set has been accepted, and will contain "R" if the transaction set is rejected. If there are multiple 813 transaction sets in the functional group, such as a supplier return and two terminal operator reports, the AK2/AK5 loop data will indicate whether each transaction set is accepted or rejected. Note that a transaction set may be rejected even though another transaction set in the same functional group is accepted.
4. If the transaction set is rejected due to syntax errors, Florida Department of Revenue will send a rejected 997. The error(s) must be corrected and the entire transmission re-sent.
5. If the return passes the 997 acknowledgement phase but does not correctly identify the user (invalid FEIN and/or license number), the 813 will be rejected. If this occurs, Florida Department of Revenue will contact your company by phone or email to advise you of the error(s) and your company will be required to resubmit the 813. Remember, all 813's that are required to be resubmitted must be coded with data element BTI13 equal to "00" as an original filing. If there are other errors in the return, such as math errors or out of period shipments, the Department will contact your company by notice, phone or email to advise you of the error(s) and require you to submit an amended return.
6. Do not acknowledge the 997 Functional Acknowledgment!

Below is an example of a 997 ACK.

The file you receive will be a continuous stream of data; no carriage returns or line feeds.

```
ISA*00* 00* *ZZ*FL0096 *32*590000031 *080416*1118*~<*00403*000000001*0*P*~>~
GS*FA*FL0096*590000031*20080416*1118*1*X*004030~
ST*997*0001~
AK1*TF*000000031~
AK2*813*9631~
AK5*A~ ( the value shown here signifies that this submission was accepted )
AK9*A*1*1*1~
SE*6*0001~
GE*1*1~ IEA*1*000000001~
```

Appendix A – Florida Schedules

Schedules

See the FTA Motor Fuels Uniformity Manual for additional details on schedules.

Schedules of Receipts

Schedule 1

Gallons received tax paid

- 1A Gallons received - Florida tax -paid
- 1B Gallons received from supplier for export - other states taxes paid

Schedule 2

Gallons received from fuel licensee tax unpaid

- 2A Gallons received from licensed supplier- Florida tax -unpaid (exchange)
- 2B Total product received or Blended – Florida tax unpaid

Schedule 3

Gallons imported from another state direct to customer

- 3A Gallons imported direct to customer – Florida tax - unpaid
- 3B Gallons imported by bulk transfer into tax-free storage

Schedules of Disbursements

Schedule 5

Gallons delivered tax collected

- 5A Diesel gallons delivered – all taxes collected (state and local)
- 5B Gallons delivered – Florida state tax only collected (gasoline & aviation)
- 5HW Gallons of aviation fuel converted for highway use
- 5LO Gallons of gasoline/gasohol delivered to retail location and end users

Schedule 6

Gallons delivered to fuel licensee – tax not collected

- 6A Gallons delivered to licensed dealers – Florida tax unpaid (exchanges/sales above rack)
- 6B Gallons delivered – Florida tax unpaid (dyed diesel only)
- 6C Gallons delivered – Tax collected by supplier for another state

Appendix A – Florida Schedules

Schedule 7

Gallons exported

- 7A Gallons exported by other than bulk transfer – Florida tax paid
- 7B Gallons exported by supplier – tax self-accrued by supplier for another state
- 7C Gallons delivered/placed into bonded storage (aviation fuel only)
- 7D Gallons exported by supplier through bulk transfer

Schedule 8

Gallons delivered to US Government – tax exempt

- 8 Gallons delivered to U.S. government – tax exempt (500 gallons or greater)

Schedule 10

Gallons delivered to other tax exempt entities

- 10 Gallons of undyed diesel/jet fuel delivered to other tax-exempt entities

Schedule 13

Schedule of Credits and Refunds

- 13F Electronic Funds Transfer (EFT) bad debt credit schedule for reporting gallons delivered to EFT wholesalers

Schedule 15

Terminal Operator Report

- 15A Schedule of Receipts
- 15B Schedule of Disbursements

Appendix B - Florida Product Codes

Florida Product Codes

Product Code	Description
065	Gasoline
072	Dyed Kerosene
124	Gasohol
125	Aviation Gasoline
130	Jet Fuel
142	Undyed Kerosene
167	Undyed Diesel
226	High Sulfur Dyed Diesel Fuel
227	Low Sulfur Dyed Diesel Fuel
B00	Undyed Biodiesel – (B100)
D00	Dyed Biodiesel (B100)
E00	Ethanol

Appendix C - Summary Codes / TIA Codes

Summary Code and TIA Code Usage

Summary and TIA codes are used for the following purposes (See complete list of codes below.):

813 Map

1. Header – TIA code 5000 defines the version/publication number of the taxing authority’s EC Implementation Guide. TIA code 5001 (Total Net Reported) is a check value for determining if all information is included in the EDI file.
2. TOR – Terminal Operator Report or SDR - Supplier/Distributor Report - TIA code 5002 (Physical Inventory) is used to report Ending and/or Beginning Inventory.
3. SDR – Supplier/Distributor Report – Use TIA code 5003 (Total Due) if using Net Due for Credit Memos(s). Use Dollar Amount (999.99 Explicit Decimal) for Monetary Amount.
4. CCR – Common Carrier Report – TIA code 5004 (Total Net Transported) is a check value used to acknowledge and validate the report.
5. SUM - Summary Code and TIA codes are used for identifying information not found in schedules or able to be derived from the schedules. The SUM loop provides a looping structure allowing multiple TIAs in a uniform format.
6. Schedules – TIA 5005 (Net), 5006 (Gross) and 5007 (Billed) are used to report bill of lading volume details or further define summary detail.
7. Summary codes are defined and utilized for both quantity and money. The TIA segment of the summary has elements for both quantity and monetary values.

Florida Summary Codes

S02 Taxes / Fees
S02A Tax

S03 Credit
S03A Tax Credit

FTA Uniformity TIA Codes

The data represented by these TIA codes is not derivable from schedules or represents a check value.		
5000	Version of taxing authority’s implementation guide	Header
5001	Total Net Reported	Header
5002	Net Physical Inventory	TOR, SDR
5003	Total Due	SDR
5004	Total Net Transported	CCR
5005	Net	SCH, SUM
5006	Gross	SCH, SUM
5007	Billed	SCH, SUM
5008	Interest	SUM
5009	Penalty	SUM
5010	Confidential Information	Header
5011-5199	Not used	

Note: Use TIA code 5003 (Total Due) if using Net Due for Credit Memos(s).
Use Dollar Amount (999.99 Explicit Decimal) for Monetary Amount.

Appendix D - Transaction Type Modes Codes

Transaction Type Mode Codes	
Code	Description
J_	Truck
R_	Rail
B_	Barge
S_	Ship
PL	Pipeline
GS	Gas Station
BA	Book Adjustment
ST	Stationary Transfer
CE	Summary Information
RT	Removal from Terminal (other than by truck or Rail) for sale or consumption

The ‘_’ in the code table represent a space.

The X12 standard requires 2 characters in the field using this code.

Appendix E - US State, Province/ Territory Abbreviations and County Codes

US State Name and Abbreviation					
State Name	Abbreviation	State Name	Abbreviation	State Name	Abbreviation
Alabama	AL	Kentucky	KY	North Dakota	ND
Alaska	AK	Louisiana	LA	Ohio	OH
Arizona	AZ	Maine	ME	Oklahoma	OK
Arkansas	AR	Maryland	MD	Oregon	OR
California	CA	Massachusetts	MA	Pennsylvania	PA
Colorado	CO	Michigan	MI	Rhode Island	RI
Connecticut	CT	Minnesota	MN	South Carolina	SC
Delaware	DE	Mississippi	MS	South Dakota	SD
District of Columbia	DC	Missouri	MO	Tennessee	TN
Florida	FL	Montana	MT	Texas	TX
Georgia	GA	Nebraska	NE	Utah	UT
Hawaii	HI	Nevada	NV	Vermont	VT
Idaho	ID	New Hampshire	NH	Virginia	VA
Illinois	IL	New Jersey	NJ	Washington	WA
Indiana	IN	New Mexico	NM	West Virginia	WV
Iowa	IA	New York	NY	Wisconsin	WI
Kansas	KS	North Carolina	NC	Wyoming	WY
				Non-US Points	ZZ

Florida County Code List					
County code	County name	County code	County name	County code	County name
01	Alachua	24	Hamilton	47	Okeechobee
02	Baker	25	Hardee	48	Orange
03	Bay	26	Hendry	49	Osceola
04	Bradford	27	Hernando	50	Palm Beach
05	Brevard	28	Highlands	51	Pasco
06	Broward	29	Hillsborough	52	Pinellas
07	Calhoun	30	Holmes	53	Polk
08	Charlotte	31	Indian River	54	Putnam
09	Citrus	32	Jackson	55	Saint Johns
10	Clay	33	Jefferson	56	Saint Lucie
11	Collier	34	Lafayette	57	Santa Rosa
12	Columbia	35	Lake	58	Sarasota
13	Miami-Dade	36	Lee	59	Seminole
14	De Soto	37	Leon	60	Sumter
15	Dixie	38	Levy	61	Suwannee
16	Duval	39	Liberty	62	Taylor
17	Escambia	40	Madison	63	Union
18	Flagler	41	Manatee	64	Volusia
19	Franklin	42	Marion	65	Wakulla
20	Gadsden	43	Martin	66	Walton
21	Gilchrist	44	Monroe	67	Washington
22	Glades	45	Nassau		
23	Gulf	46	Okaloosa		

Appendix F - Software Edits

EDI Edits

1. Freeze all data after each transmission to ensure a proper audit trail. Do not allow transmitted data to be altered.
2. ISA15 data element field in the interchange control header segment determines the test/production status of the transmission. If the ISA15 is set to a "T", then the 813 will be considered test data and if it is set to "P" then it will be considered production.
3. The value used in BTI12 will be "FLTRUEX12"

Appendix G - Return and Schedule Formatting Requirements

The Florida Department of Revenue has previously published instructions for completing the following forms and supporting schedules:

- Form DR-309636 - Terminal Operator Information Return
- Form DR-309636N - Instructions for Filing Terminal Operator Information Return
- Form DR-309631 - Terminal Supplier Fuel Tax Return
- Form DR-309631N - Instructions for Filing Terminal Supplier Fuel Tax Return

Appendix H - Sample and Example EDI Files

Operator EDI File

ISA~00~ ~00~ ~32~590000031 ~ZZ~FL0096 ~070518~1045~|~00403~000000036~0~T~^\
GS~TF~590000031~8504145792~20070518~1045~000000036~X~004030\
ST~813~9636~20071\
BTI~T6~050~47~FLDOR~20070518~~24~590000031~~~SV~ FLTRUEX12~00\
DTM~194~20070531\
N1~TP~TEST59036\
PER~CN~John Doe~TE~8505555555~FX~8509999999~EM~jdoe@dor.com\
TFS~T2~TOR~~~TC~T65FL2037\
FGS~BI~PG~065\
TIA~5002~~~12550~GA\
FGS~BI~PG~167\
TIA~5002~~~12340~GA\
FGS~EI~PG~065\
TIA~5002~~~12050~GA\
FGS~EI~PG~167\
TIA~5002~~~12840~GA\
TFS~T3~S02\
FGS~S\
TIA~5009~999.99\
TFS~T3~15A~PG~065~94~B \
N1~OT~~TC~T59FL2128\
N1~ON~~24~659999911\
N1~CA~~24~596644444\
N1~DT~~TC~T59FL2988\
FGS~D~BM~222221\
DTM~095~20070511\
TIA~5005~~~1000~GA\
TFS~T3~15B~PG~065~94~J \
N1~OT~~TC~T59FL2988\
N1~ON~~24~659999911\
N1~CA~~24~594444444\
N1~WD~~FA~238599999\
FGS~D~BM~442221\
DTM~095~20070520\
TIA~5005~~~22100~GA\
SE~33~9636\
GE~1~000000036\
IEA~1~000000036\

Supplier EDI File

ISA~00~ ~00~ ~32~590000031 ~ZZ~FL0096 ~070518~1045~|~00403~000000031~0~T~^\
GS~TF~590000031~8504145792~20170518~1045~000000031~X~004030\
ST~813~9631~20071\ BTI~T6~050~47~FLDOR~20170518~~24~590000031~~~SV~FLTRUEX12~00\
DTM~194~20070531\
REF~9V~3\.....Audit Payment REF~X9~123456789\.....Audit Control Number
BPR~E~999.99~D~ACH~CCD~~~~7101010101~BSWA~01~076401251~DA~11223344556677~20170520\
N1~TP~TEST59031\
PER~CN~Jane Doe~TE~8505555555~FX~8509999999~EM~jdoe@dor.com\ TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~12550~GA\
FGS~BI~PG~167\
TIA~5002~~~12340~GA\
FGS~EI~PG~065\
TIA~5002~~~550~GA\
FGS~EI~PG~167\
TIA~5002~~~340~GA\
TFS~T3~S02\
FGS~S\
TIA~5008~999.99\
TIA~5009~999.99\
TFS~T3~S03A\
FGS~S\
TIA~5003~999.99\
TFS~T3~1A~PG~065~94~J \
N1~OT~~TC~T59FL2988\
N1~SE~~24~659999911\
N1~CA~~24~594444444\
N1~WD~~FA~238599999\
FGS~D~BM~222221\
DTM~095~20070511\
TIA~5005~~~1000~GA\
TFS~T3~5A~PG~065~94~J \
N1~WO~~FA~239512988\
N1~CA~~24~594444444\
N1~BY~~24~659999911\
N1~WD~~FA~238599999\
FGS~D~BM~442221\
DTM~095~20070520\
TIA~5005~~~22100~GA\
SE~41~9631\
GE~1~000000031\
IEA~1~000000031\

Florida Specific EDI sample files and TFS and FGS Looping Structure

Supplier File and/or Pay transaction type (File and Pay, File only, Payment only)

Supplier File and Pay

ISA~00~ ~00~ ~32~590000031 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~590000031~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\ BTI~T6~050~47~FLDOR~20080501~~24~590000031~~~SV~FLTRUEX12~00\
DTM~194~20071231\
REF~9V~1\.....Tax Payment
BPR~E~999.99~D~ACH~CCD~~~~7101010101~BSWA~01~076444444~DA~11223344556677~20080520\
N1~TP~PayFile\
PER~CN~John Doe~TE~8504444444~FX~8509999999~EM~jdoe@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~688~GA\
FGS~BI~PG~167\
TIA~5002~~~1771~GA\
FGS~EI~PG~065\
TIA~5002~~~651~GA\
FGS~EI~PG~167\
TIA~5002~~~1671~GA\
TFS~T3~1A~PG~065~94~J \
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222065\
DTM~095~20071211\
TIA~5005~~~1065~GA\
TFS~T3~1A~PG~124~94~R \
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222124\
DTM~095~20071211\
TIA~5005~~~1124~GA\
TFS~T3~5A~PG~167~94~J \
N1~OT~~TC~T59FL2106\
N1~CA~~24~599999999\
N1~BY~~24~659999999\
N1~WD~~FA~169992449\
FGS~D~BM~4422167\
DTM~095~20071220\
TIA~5005~~~221167~GA\
SE~41~9631\
GE~1~000000031\
IEA~1~000000031\

Supplier File Only

ISA~00~ ~00~ ~32~590000031 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~590000031~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~590000031~~~SV~FLTRUEX12~00\
DTM~194~20071231\
N1~TP~FileOnly\ PER~CN~Jane Doe~TE~8504444444~FX~8509999999~EM~jdoe@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~688~GA\
FGS~BI~PG~167\
TIA~5002~~~1771~GA\
FGS~EI~PG~065\
TIA~5002~~~651~GA\
FGS~EI~PG~167\
TIA~5002~~~1671~GA\
TFS~T3~1A~PG~065~94~J \
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222065\
DTM~095~20071211\
TIA~5005~~~1065~GA\
TFS~T3~1A~PG~124~94~R \
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222124\
DTM~095~20071211\
TIA~5005~~~1124~GA\
TFS~T3~5A~PG~167~94~J \
N1~OT~~TC~T59FL2106\
N1~CA~~24~599999999\
N1~BY~~24~659999999\
N1~WD~~FA~169992449\
FGS~D~BM~4422167\
DTM~095~20071220\
TIA~5005~~~221167~GA\
SE~39~9631\
GE~1~000000031\
IEA~1~000000031\

Supplier Payment Only

ISA~00~ ~00~ ~32~590000031 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~590000031~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~590000031~~~SV~FLTRUEX12~00\
DTM~194~20071231\
REF~9V~1\
BPR~D~999.99~D~ACH~CCD~~~~~7101010101~BSWA~01~076444444~DA~11223344556677~20080520\
N1~TP~PayOnly\ PER~CN~John Doe~TE~8504444444~FX~8509999999~EM~jdoe@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~0~GA\
SE~11~9631\
GE~1~000000031\
IEA~1~000000031\

Supplier No Activity Filing

ISA~00~ ~00~~32~590000031~ZZ~FL0096~080501~1045~|~00403~000000031~0~T~^\
GS~TF~590000031~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~590000031~~~ SV~FLTRUEX12~00\
DTM~194~20080430\
N1~TP~NoActivity\
PER~CN~Jane Doe~TE~8505555555~FX~8509999999~EM~jdoe@dor.com\
TFS~T2~SDR\
REF~BE~1\ (values of REF line signify that this is a "No Activity" filing)
FGS~BI~PG~167\
TIA~5002~~~00~GA\
FGS~EI~PG~167\
TIA~5002~~~00~GA\
SE~12~9631\
GE~1~000000031\
IEA~1~000000031\

Notes:

All "No Activity" filings **must contain** "REF~BE~1\" or the submission will fail.
Be sure to increment your Interchange Control Number in ISA line and IEA line with each submission.
The ISA line and IEA Interchange Control Number must match.

TFS and FGS Looping Structure

Florida Department of Revenue requests that you utilize the correct Schedule TFS and FGS looping structure whenever possible. This will reduce the number of segments that you need to create and we need to translate. This will apply to both the Terminal Supplier and Terminal Operator output. Please refer to page 23 for efficient segment looping instructions.

```
ISA~00~      ~00~      ~32~590000031   ~ZZ~FL0096      ~080411~1045~|~00403~000000031~0~T~^\
GS~TF~590000031~8504145792~20080411~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080411~~24~590000031~~~ SV~FLTRUEX12~00\
DTM~194~20080331\
N1~TP~Looping Structure\ PER~CN~John
Doe~TE~8504145999~FX~8509999999~EM~jdoe@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~655~GA\
FGS~BI~PG~167\
TIA~5002~~~1675~GA\
FGS~BI~PG~226\
TIA~5002~~~2265~GA\
FGS~BI~PG~125\
TIA~5002~~~1255~GA\
FGS~EI~PG~065\
TIA~5002~~~651~GA\
FGS~EI~PG~167\
TIA~5002~~~1671~GA\
FGS~EI~PG~226\
TIA~5002~~~2261~GA\
FGS~EI~PG~125\
TIA~5002~~~1251~GA\
TFS~T3~1A~PG~065~94~J \      ( First TFS schedule segment )
N1~OT~~TC~T58GA2502\
N1~SE~~24~679999999\
N1~CA~~24~579999999\
N1~DT~~TC~T59FL2104\
FGS~D~BM~22221524\
DTM~095~20080311\
TIA~5005~~~1000~GA\
FGS~D~BM~22221525\
DTM~095~20080315\
TIA~5005~~~1100~GA\
FGS~D~BM~22221530\
DTM~095~20080317\
TIA~5005~~~1130~GA\
FGS~D~BM~22221567\
DTM~095~20080321\
TIA~5005~~~1670~GA\
TFS~T3~1A~PG~125~94~J \      ( Product type changed )
N1~OT~~TC~T58GA2502\
N1~SE~~24~479999999\
N1~CA~~24~379999999\
N1~DT~~TC~T59FL2104\
FGS~D~BM~22220165\
```

DTM~095~20080312\
TIA~5005~~~21065~GA\
FGS~D~BM~22221124\
DTM~095~20080314\
TIA~5005~~~21004~GA\
FGS~D~BM~22221125\
DTM~095~20080315\
TIA~5005~~~21125~GA\
FGS~D~BM~22221130\
DTM~095~20080321\
TIA~5005~~~21130~GA\
FGS~D~BM~22221167\
DTM~095~20080321\
TIA~5005~~~21167~GA\
TFS~T3~5A~PG~65~94~J\
N1~OT~~TC~T59FL2104\
N1~SE~~24~179999999\
N1~CA~~24~779999999\
N1~WD~~FA~879999999\
FGS~D~BM~22220365\
DTM~095~20080312\
TIA~5005~~~31065~GA\
FGS~D~BM~22221324\
DTM~095~20080314\
TIA~5005~~~31124~GA\
FGS~D~BM~22221325\
DTM~095~20080315\
TIA~5005~~~31125~GA\
TFS~T3~5A~PG~65~94~J\
N1~OT~~TC~T59FL2104\
N1~SE~~24~689999999\
N1~CA~~24~589999999\
N1~DT~~DT~T59FL2116\
FGS~D~BM~2222068\
DTM~095~20080312\
TIA~5005~~~41065~GA\
FGS~D~BM~2222129\
DTM~095~20080314\
TIA~5005~~~41124~GA\
FGS~D~BM~22221325\
DTM~095~20080315\
TIA~5005~~~41125~GA\
SE~88~9631\
GE~1~000000031\
IEA~1~000000031

(Schedule type changed)
(Origin IRS Terminal code changed)

(Destination changed)

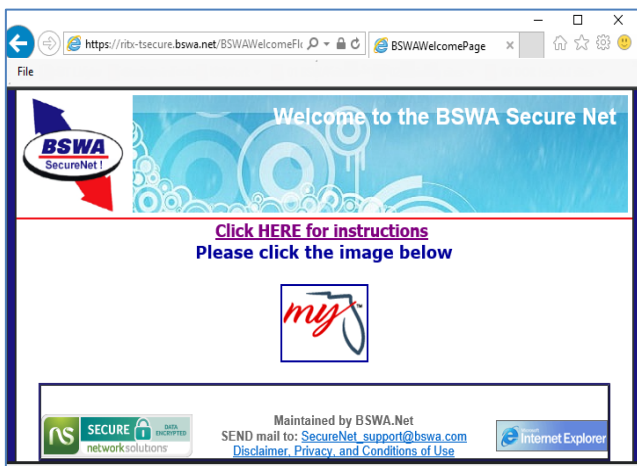
(Destination changed)

Appendix I - SecureNet Instructions

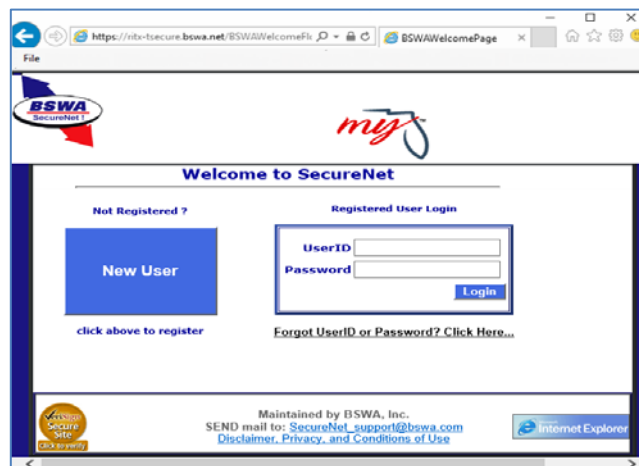
You may access the SecureNet system from: floridarevenue.com/taxes/filepay. Look for the heading “Upload a File Using SecureNet,” then select Fuel Tax – Terminal Operator and Terminal Supplier. You will navigate to the BSWA SecureNet Welcome page shown below.

Login

Select the MyFlorida box ICON

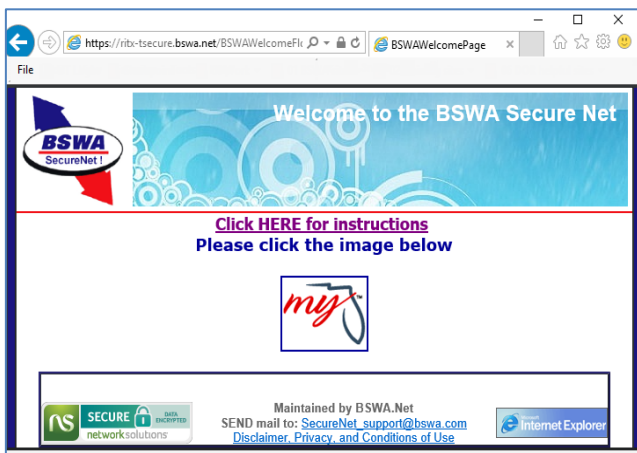


Enter your UserID and Password then Select ‘Login’

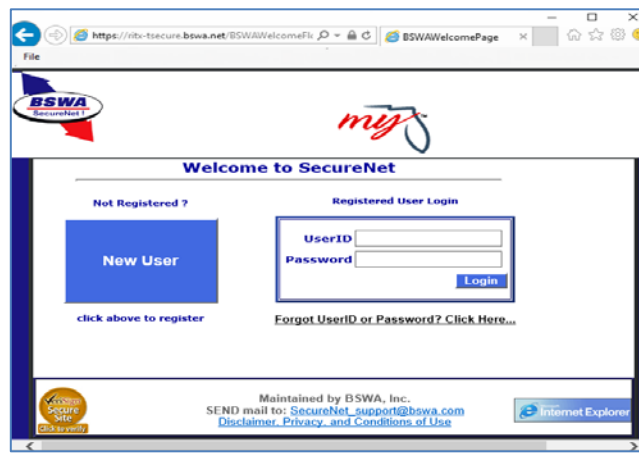


Setting up a new account

Select the MyFlorida box ICON

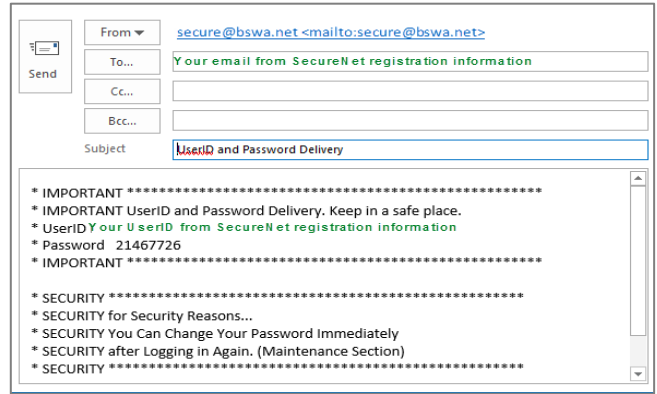
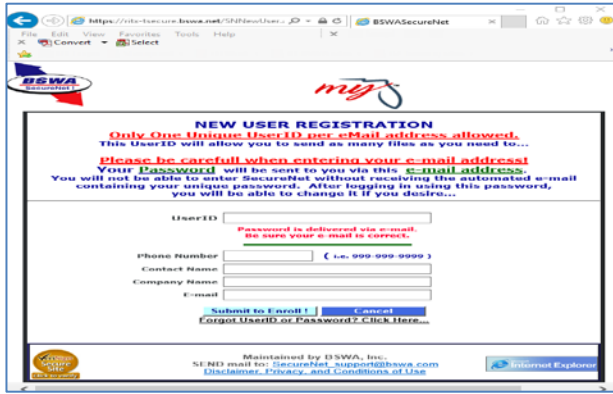


Select ‘New User’



Enter the UserId you want, and contact information and select ‘Submit to Enroll’.

Use the UserId you entered for registration and the temporary Password emailed to you. Login, then update your Password to what you want long term.

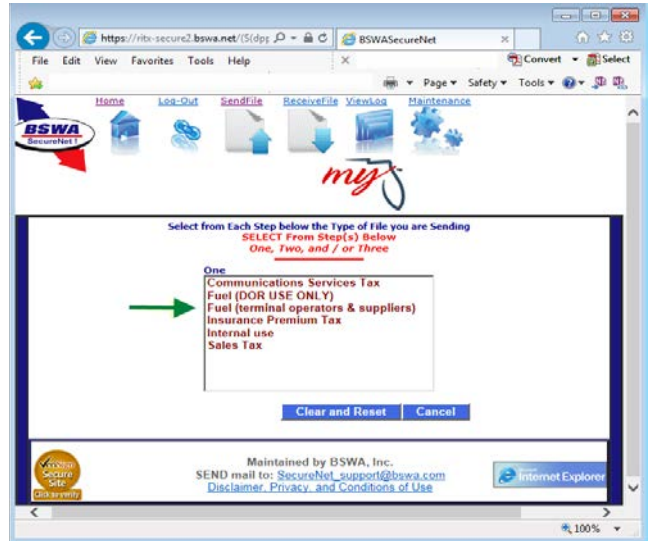
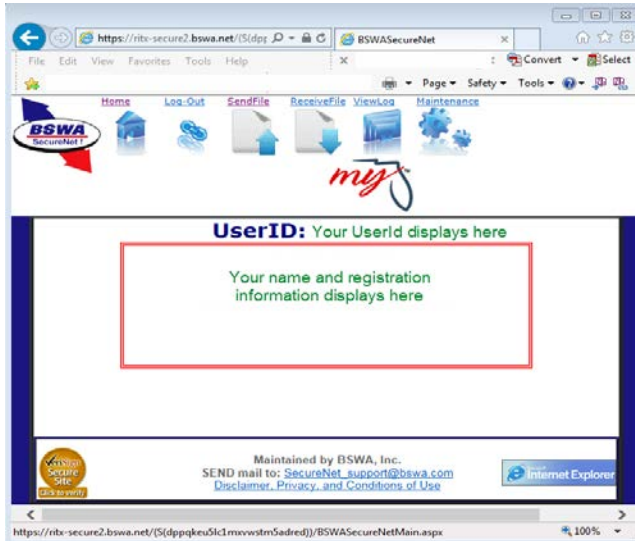


Upload process

Once logged into SecureNet

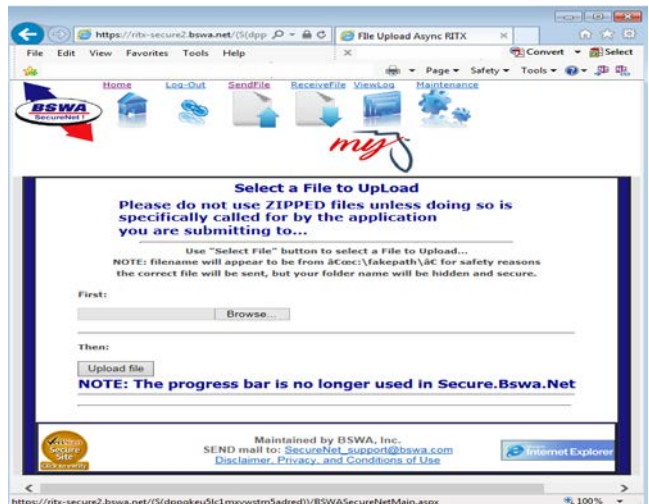
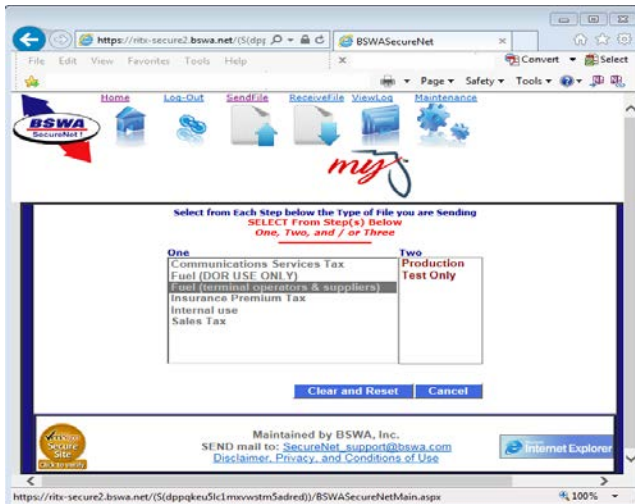
From Home page activity ribbon area select 'SendFile'

Select Fuel (terminal operators & suppliers)

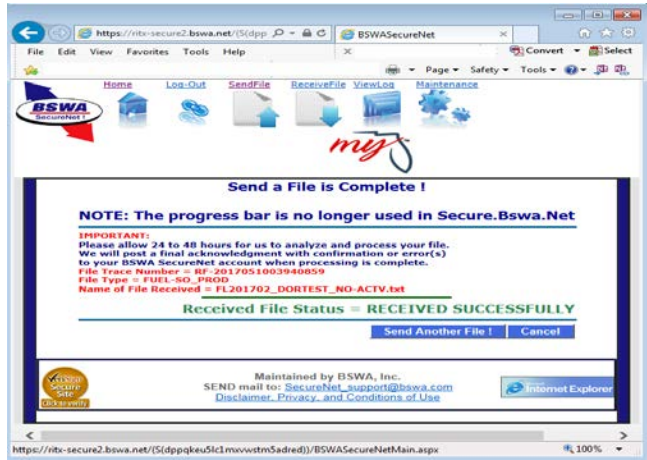


Select Production or Test Only

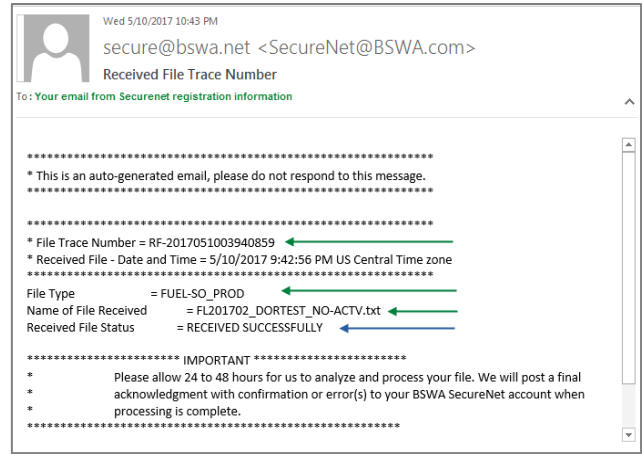
Browse and select your file from your system or PC then select 'Upload file'



The 'Send a File is Complete' page display automatically when a file is uploaded, indicating your file is queued for the translator process. Note trace number.



Courtesy trace number email is sent



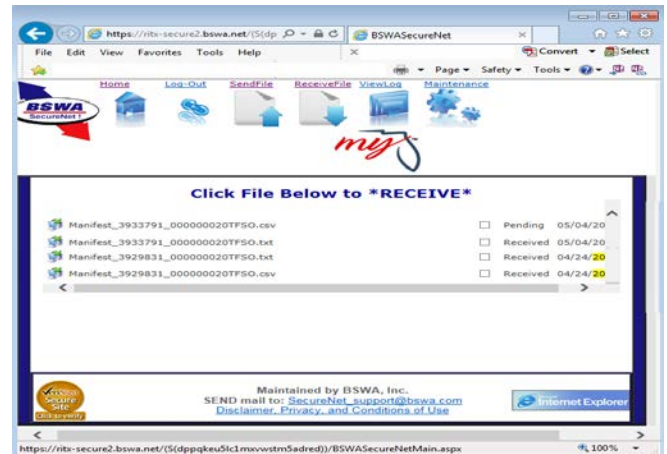
Accessing Manifests & Other Features

Courtesy email is sent directing you to get your manifest if no formatting errors are encountered.

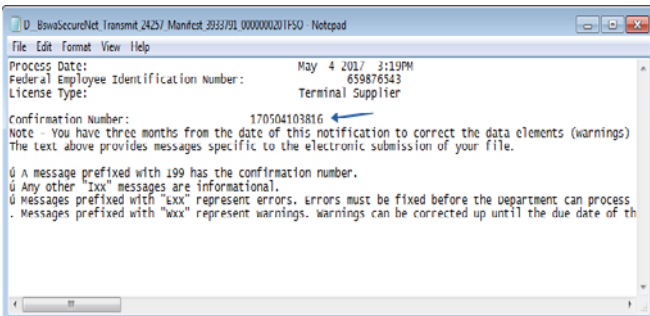
Now Login to SecureNet



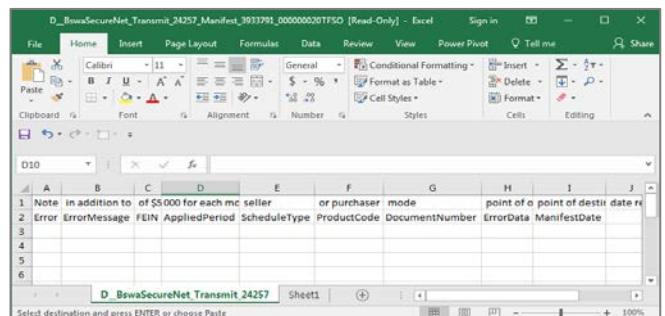
From Home page activity ribbon area, select 'ReceiveFile' Select your file to download, and a pop-up opens for save/open options



Text manifest example



CSV manifest example



Note: All submissions that receive a manifest with a confirmation number will have a return PDF produced which are available after 5:00 PM ET, the same day the manifest is provided.

Additional functions provided by the SecureNet system

Select 'ViewLog' to see all files you have uploaded
 View Only, No drill down access from this page

Received Date	File Trace No.	Original Name	File Type
5/10/2017 9:42:56 PM	RF-2017051003940859	FL201702_DORTEST_NO-ACTV.txt	FUEL-SO_PROD
5/4/2017 12:44:34 PM	RF-2017050403933791	FL201702_DORTEST_NO-ACTV.txt	FUEL-SO_TEST
3/17/2017 8:01:37 AM	RF-2017031703839487	FL201702DORTEST.txt	FUEL-SO_TEST
3/16/2017 2:03:20 PM	RF-2017031603834373	FL201702DORTEST.txt	FUEL-SO_TEST

Maintained by BSWA, Inc.
 SEND mail to: SecureNet_support@bswa.com
[Disclaimer_Privacy_and_Conditions_of_Use](#)

Select 'Maintenance' for self-updates whenever needed

UPDATE USER INFORMATION

Only one unique UserID per eMail address allowed. This UserID will allow you to send as many files as you need to...
 You can also send a "zipped" file (containing ONLY ONE file)...

UserID:

Password:

Re-type Password:

Phone Number: (i.e. 999-999-9999)

Contact Name:

Company Name:

E-mail:

Manifest Receive the manifest as an attachment in the email.

Maintained by BSWA, Inc.
 SEND mail to: SecureNet_support@bswa.com
[Disclaimer_Privacy_and_Conditions_of_Use](#)

ATTACHMENT 3



August 14, 2018

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Chief of Staff
Amanda Carey, Deputy Cabinet Affairs Director

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Stephanie Leeds Sutton, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Erin Sumpter, Chief Cabinet Aide

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THROUGH: Leon M. Biegalski, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Request Adoption and Approval to File and Certify Rules and Forms

Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact: No impact

The Department has reviewed these proposed amended rules and forms for compliance with sections 120.54(3)(b) and 120.541, Florida Statutes. These proposed rules will not have an adverse impact on small businesses, small counties, or small cities and will not likely have an increased regulatory cost in excess of \$200,000 within one year. Additionally, they will not have an adverse impact or increased regulatory cost in excess of \$1,000,000 within five years.

What is the Department requesting?

The Department requests approval to file and certify with the Secretary of State for final adoption under Chapter 120, F.S., amendments to Rules 12D-7.003, Florida Administrative Code, Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses and Rule 12D-16.002, F.A.C., Index to Forms.

Why are the proposed rule amendments necessary?

The proposed amendments to Rules 12D-7.003 and 12D-16.002, F.A.C., and forms are necessary to reflect statutory changes the Florida Legislature enacted in Chapter 2018-118, Laws of Florida.

What do the proposed amendments to these rules do?

Rule 12D-7.003, F.A.C., Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses

The proposed changes amend Rule 12D-7.003, F.A.C., to remove a former statutory requirement that a disabled veteran and spouse must be married at least five years on the date of the veteran's death based on 2018 amendments to s. 196.24, F.S.

Rule 12D-16.002, F.A.C., Index to Forms

The proposed changes to Rule 12D-16.002, F.A.C., include:

- The amendment to instructions on Form DR-501, Original Application for Homestead and Related Tax Exemptions, to remove the former statutory requirement that a disabled veteran and spouse must be married at least five years based on 2018 amendments to s. 196.24, F.S.

- The amendments to Form DR-420FC, Distribution to Fiscally Constrained Counties Application, to add estimates of value reductions for distributions to offset tax losses from reductions in value of certain equipment in citrus fruit packing and processing plants because of Hurricane Irma or citrus greening, implementing s. 218.135, F.S.

Were comments received from external parties?

No.

Were comments received from the staff of the Joint Administrative Procedures Committee?

Yes. The Department received a letter dated July 5, 2018, providing a comment on adding an additional citation to the Law Implemented section of Rule 12D-16.002, F.A.C.

The Department agreed and incorporated the citation in the final coded language presented for adoption.

Attachments

- Summaries of the proposed rules
 - Statements of facts and circumstances justifying the rules
 - Federal comparison statement
 - Summary of the workshop and hearing
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE
EXEMPTIONS
PROPOSED AMENDMENTS TO RULE 12D-7.003, F.A.C.

SUMMARY OF PROPOSED RULE

The purpose of this rule amendment is to incorporate statutory changes enacted in Chapter 2018-118, Laws of Florida. Based on 2018 amendments to section 196.24, Florida Statutes, the amendment to subsection (2) of Rule 12D-7.003, F.A.C., removes the former statutory requirement that a disabled veteran and spouse must have been married at least five years on the date of the veteran's death.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendment to this rule is to implement the removal of the prior statutory requirement, that a disabled veteran and spouse must have been married at least five years on the date of the veteran's death. As the requirement is no longer in statute, it must be removed from the rule.

FEDERAL COMPARISON STATEMENT

The provisions in this proposed amended rule chapter do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP SCHEDULED MAY 15, 2018

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-7.003, F.A.C., in the Florida Administrative Register on May 1, 2018 (Vol. 44, No. 85, p. 2049). The Department scheduled a rule development workshop for May 15, 2018, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendment.

SUMMARY OF PUBLIC MEETING HELD JUNE 13, 2018

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 13, 2018, and approved the publication of the Notice of Proposed Rule for 12D-7.003, F.A.C. A notice for the public meeting was published in the Florida Administrative Register on June 1, 2018 (Vol 41, No. 107, p. 2602).

SUMMARY OF RULE HEARING SCHEDULED JULY 10, 2018

A Notice of Proposed Rule was published in the Florida Administrative Register on June 18, 2018 (Vol 44, No. 118, pp. 2804-2805), to advise the public of the proposed changes to Rule 12D-7.003, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on July 10, 2018. The Department received no requests for the hearing and no hearing was held. The Department received no written comments on the rule amendment.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE
EXEMPTIONS
AMENDING RULE 12D-7.003

12D-7.003 Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses.

(1) No change.

(2)(a) The \$5,000 exemption granted by Section 196.24, F.S., to disabled ex-service members, as defined in Section 196.012, F.S., who were discharged under honorable conditions, shall be considered to be the same constitutional disability exemption provided for by Section 196.202, F.S. The unmarried surviving spouse of such a disabled ex-service member ~~who was married to the ex-service member for at least 5 years at the time of the ex-service member's death~~ is allowed the exemption.

(b) The exemptions under Sections 196.202 and 196.24, F.S., shall be cumulative, but in no event shall the aggregate exemption exceed \$6,000 for an individual, except where the surviving spouse is also eligible to claim the \$5,000 disabled ex-service member disability exemption under Section 196.24, F.S. In that event the cumulative exemption shall not exceed \$11,000 for an individual.

(3) No change.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 196.202, 196.24 FS. History--New 10-12-76, Formerly 12D-7.03, Amended 11-21-91, 12-31-98, 12-30-02, 1-1-04, 1-16-06, 10-2-07,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
PROPOSED AMENDMENTS TO RULE 12D-16.002, F.A.C.

SUMMARY OF PROPOSED RULE

The purpose of this rule amendment is to incorporate statutory changes enacted in Chapter 2018-118, Laws of Florida. Based on 2018 amendments to section 196.24, Florida Statutes, the amendment to instructions on Form DR-501, Original Application for Homestead and Related Tax Exemptions, removes the former statutory requirement that a disabled veteran and spouse must have been married at least five years. The amendments to Form DR-420FC, Distribution to Fiscally Constrained Counties Application, implement s. 218.135, F.S., by adding to the application estimates of value reductions for distributions to offset tax losses from reductions in value of certain equipment in citrus fruit packing and processing plants resulting from Hurricane Irma or citrus greening.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to this rule implement statutory changes enacted in the 2018 legislative session and update two forms for statutory compliance.

FEDERAL COMPARISON STATEMENT

The provisions in this proposed amended rule chapter do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP SCHEDULED MAY 15, 2018

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the Florida Administrative Register on May 1, 2018 (Vol. 44, No. 85, p. 2050). The Department scheduled a rule development workshop for May 15, 2018, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments.

SUMMARY OF PUBLIC MEETING HELD JUNE 13, 2018

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 13, 2018, and approved the publication of the Notice of Proposed Rule for 12D-16.002, F.A.C. A notice for the public meeting was published in the Florida Administrative Register on June 1, 2018 (Vol 41, No. 107, p. 2602).

SUMMARY OF RULE HEARING SCHEDULED JULY 10, 2018

A Notice of Proposed Rule was published in the Florida Administrative Register on June 18, 2018 (Vol 44, No. 118, pp. 2805-2806), to advise the public of the proposed changes to Form DR-501, Original Application for Homestead and Related Tax Exemptions and Form DR-420FC, Distribution to Fiscally Constrained Counties Application, and to provide that, if requested in writing, a rule hearing would be held on July 10, 2018. The Department received no

requests for the hearing and no hearing was held. The Department received no written comments on the proposed changes to these forms.

The Department received a comment of technical nature from the staff of the Joint Administrative Procedures Committee (JAPC) of the Florida Legislature. In response, the Department added a statutory reference to the Law Implemented section of Rule 12D-16.002, F.A.C. The final rule language presented for adoption today reflects this change.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
AMENDING RULE 12D-16.002

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department’s website at <http://floridarevenue.com/property/>, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Number	Form Title	Effective Date
(2)	through (14)(b)	No change.	
(14)(c)	DR-420FC	Distribution to Fiscally Constrained Counties Application (r. 08/10) https://www.flrules.org/Gateway/reference.asp?No=Ref-01753 https://www.flrules.org/Gateway/reference.asp?No=Ref-	<u>09/18</u> 11/12
(14)(d)	through (38)	No change.	
(39)(a)	DR-501	Original Application for Homestead and Related Tax Exemptions (r. 1/18) https://www.flrules.org/Gateway/reference.asp?No=Ref-09022 https://www.flrules.org/Gateway/reference.asp?No=Ref-	<u>09/18</u> 1/18
(39)(b)	through (61)(b)	No change.	

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.102, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.12, 218.125, 218.135, 218.66,

218.67 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, xx-xx-xx.

Instructions

Fiscally constrained counties should use this form to apply for legislatively appropriated funds to offset the reductions in property tax revenue that are a direct result of each of the following:

- a. Provisions in Article VII of the Florida Constitution including the additional \$25,000 homestead exemption, the \$25,000 tangible personal property tax exemption, homestead assessment difference transferability, and the 10% assessment increase limitation on nonhomestead property. (Section 218.12, Florida Statutes)
- b. Sections 3(f) and 4(b) of Article VII, Florida Constitution, including the tax exemption for real property dedicated in perpetuity for conservation purposes and classified use assessments for land used for conservation purposes. (Section 218.125, F.S.)
- c. Section 218.135, F.S., includes the offset for tax loss associated with reductions in value of certain citrus fruit packing and processing equipment resulting from implementing s. 193.4516, F.S. This applies to the 2018 property tax roll.

Qualifying counties are those qualifying as fiscally constrained counties as defined in s. 218.67(1), F.S. The property appraiser of a qualifying county should complete this form to apply for these funds.

List information for all millage levies by the county government, special districts dependent on the county, and county municipal service taxing units. This includes operating levies, debt service levies, and millages levied for two years or less under s. 9(b), Article VII, of the Florida Constitution. Do NOT include levies by taxing jurisdictions other than those listed above.

For each levy, include columns 1 through 5. When applicable, include columns 6, 7, and 8.

Col 1. Current Year Taxable Value: Form DR-420, line 4.

For debt service millages and millages levied for two years or less under s. 9(b), Article VII of the Florida Constitution, the current taxable value should be the value included on the current year DR-420DEBT.

Col 2. Current Year Reduction in Taxable Value due to Amendment 1: estimated by property appraiser.

- Calculate the reduction in taxable value caused by:
- The additional \$25,000 homestead exemption for non-school levies.
 - The \$25,000 tangible personal property exemption.
 - The 10% assessment increase limitation on nonhomesteaded property.
 - Homestead assessment differences first transferred on the current tax roll.

The estimated values should be comparable to the values certified on Forms DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

Col 3. Current Year Reduction in Taxable Value Due to Property Used for Conservation Purposes: estimated by property appraiser

Calculate the reduction in taxable value caused by:

- The tax exemption for real property dedicated in perpetuity for conservation purposes.
 - Classified use assessments for land used for conservation purposes.
- The estimated values should be comparable to the values certified on Form DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

Col 4. Reduction in TPP Taxable Value for Citrus Production/Packing Equipment Not in Use.

Calculate the reduction in taxable value as:

- The difference between the just value of the tangible personal property owned and operated by a citrus fruit packing or processing facility that is no longer used in the operation of the facility due to the effects of Hurricane Irma or to citrus greening and the salvage value of the equipment, less any other tangible personal property exemptions allowed.

The estimates should be comparable to the values certified on the tangible personal property tax roll and Forms DR-403V and DR-489V. The estimate should not include any impact of the above provisions on property that is already totally exempt from taxation.

- Col 5. Current Year Millage Levy: Millage levy as certified by the county to the property appraiser and included on the tax bill.
- Col 6. Prior Year Millage Levy: Form DR-420, line 10, if applicable.
- Col 7. Current Year Rolled-back Rate: Form DR-420, line 16, if applicable.
- Col 8. Current Year Maximum Millage with Majority Vote: Form DR-420MM, line 13, if applicable.

Applications are due by November 15.

Mail your application to:

Florida Department of Revenue
 Property Tax Oversight: Fiscally Constrained Counties
 P.O. Box 3000
 Tallahassee, Florida 32315-3000

Or **Email your signed application to:**
 PTOResearchAnalysis@FloridaRevenue.com

Note: Section 192.047(2), Florida Statutes, provides "When the deadline for filing an ad valorem tax application or return falls on a Saturday, Sunday, or legal holiday, the filing period shall extend through the next working day immediately following such Saturday, Sunday, or legal holiday."

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available on the Department of Revenue's website at <http://floridarevenue.com/property/Pages/Forms.aspx>.

<u>Form Number</u>	<u>Form Title</u>
DR-420	Certification of Taxable Value
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420DEBT	Certification of Voted Debt Millage
DR-489	Tax Roll Certification
DR-403	Tax Roll Certification
DR-403V	The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data
DR-489V	The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data



ORIGINAL APPLICATION FOR HOMESTEAD AND RELATED TAX EXEMPTIONS

DR-501
Rule 12D-16.002, F.A.C.
Eff. 09/18
Page 1 of 4

Permanent Florida residency required on January 1.
Application due to property appraiser by March 1.

County	Select County	Tax Year	Parcel ID
I am applying for homestead exemption, \$25,000 to \$50,000 <input type="checkbox"/> New <input type="checkbox"/> Change			
Do you claim residency in another county or state? Applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No Co-applicant? <input type="checkbox"/> Yes <input type="checkbox"/> No			
	Applicant	Co-applicant/Spouse	
Name			
*Social Security #			
Immigration #			
Date of birth			
% of ownership			
Date of permanent residency			
Marital status <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Divorced <input type="checkbox"/> Widowed			
Homestead address		Mailing address, if different	
Legal description		Phone	
Type of deed _____	Date of deed _____	Recorded: Book _____	Page _____ Date _____
Did any applicant receive or file for exemptions last year? <input type="checkbox"/> Yes <input type="checkbox"/> No			
Previous address:			
Please provide as much information as possible. Your county property appraiser will make the final determination.			
Proof of Residence	Applicant	Co-applicant/Spouse	
Previous residency outside Florida and date terminated	date	date	
FL driver license or ID card number	date	date	
Evidence of relinquishing driver license from other state			
Florida vehicle tag number			
Florida voter registration number (if US citizen)	date	date	
Declaration of domicile, enter date	date	date	
Current employer			
Address on your last IRS return			
School location of dependent children			
Bank statement and checking account mailing address			
Proof of payment of utilities at homestead address	<input type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No	
Name and address of any owners not residing on the property			

*Disclosure of your social security number is mandatory. It is required by section 196.011(1)(b), Florida Statutes. The social security number will be used to verify taxpayer identity and homestead exemption information submitted to property appraisers.

In addition to homestead exemption, I am applying for the following benefits. See page 3 for qualification and required documents.
By local ordinance only: <input type="checkbox"/> Age 65 and older with limited income (amount determined by ordinance) <input type="checkbox"/> Age 65 and older with limited income and permanent residency for 25 years or more <input type="checkbox"/> \$500 widowed <input type="checkbox"/> \$500 blind <input type="checkbox"/> \$500 totally and permanently disabled <input type="checkbox"/> Total and permanent disability - quadriplegic <input type="checkbox"/> Certain total and permanent disabilities - limited income and hemiplegic, paraplegic, wheelchair required, or legally blind <input type="checkbox"/> Disabled veteran discount, 65 or older <input type="checkbox"/> Veteran disabled 10% or more <input type="checkbox"/> Disabled veteran confined to wheelchair, service-connected <input type="checkbox"/> Service-connected totally and permanently disabled veteran or surviving spouse <input type="checkbox"/> Surviving spouse of veteran who died while on active duty <input type="checkbox"/> First responder totally and permanently disabled in the line of duty or surviving spouse <input type="checkbox"/> Surviving spouse of first responder who died in the line of duty Other, specify: _____

I authorize this agency to obtain information to determine my eligibility for the exemptions applied for. I qualify for these exemptions under Florida Statutes. I own the property above and it is my permanent residence or the permanent residence of my legal or natural dependent(s). (See s. 196.031, Florida Statutes.)

I understand that under section 196.131(2), F.S., any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by imprisonment up to one year, a fine up to \$5,000, or both.

I certify all information on this form and any attached statements, schedules, etc., are true and correct to the best of my knowledge as of January 1 of this year.

Signature, applicant

Date _____

Signature, co-applicant

Date _____

File the signed application for exemption with the county property appraiser.

Signature, property appraiser or deputy

Date

Entered by

Date

Penalties

The property appraiser has a duty to put a tax lien on your property if you received a homestead exemption during the past 10 years that you were not entitled to. The property appraiser will notify you that taxes with penalties and interest are due. You will have 30 days to pay before a lien is recorded. If that was not an error by the property appraiser, you will be subject to a penalty of 50 percent of the unpaid taxes and 15 percent interest each year (see s. 196.011(9)(a), F.S.). For special requirements for estates probated or administered outside Florida, see s. 196.161(1), F.S.

The information in this application will be given to the Department of Revenue. Under s. 196.121, F.S., the Department and property appraisers can give this information to any state where the applicant has resided. Social security numbers will remain confidential under s.193.114(5), F.S.

Contact your local property appraiser if you have questions about your exemption.

EXEMPTION AND DISCOUNT REQUIREMENTS

Homestead Every person who owns real property in Florida on January 1, makes the property his or her permanent residence or the permanent residence of a legal or natural dependent, and files an application may receive a property tax exemption up to \$50,000. The first \$25,000 applies to all property taxes. The added \$25,000 applies to assessed value over \$50,000 and only to non-school taxes.

Your local property appraiser will determine whether you are eligible. The appraiser may consider information such as the items requested on the bottom of page 1.

Save our Homes (SOH) Beginning the year after you receive homestead exemption, the assessment on your home cannot increase by more than the lesser of the change in the Consumer Price Index or 3 percent each year, no matter how much the just value increases. If you have moved from one Florida homestead to another within the last two years, you may be eligible to take some of your SOH savings with you. See your property appraiser for more information.

**This page does not contain all the requirements that determine your eligibility for an exemption.
 Consult your local property appraiser and Chapter 196, Florida Statutes, for details.**

Added Benefits Available for Qualified Homestead Properties				
	Amount	Qualifications	Forms and Documents*	Statute
Exemptions				
Local option, age 65 and older	Determined by local ordinance	Local ordinance, limited income	Proof of age DR-501SC, household income	196.075
	The amount of the assessed value	Local ordinance, just value under \$250,000, permanent residency for 25 years or more.	DR-501SC, household income	
Widowed	\$500		Death certificate of spouse	196.202
Blind	\$500		Florida physician, DVA*, or SSA**	196.202
Totally and Permanently Disabled	\$500	Disabled	Florida physician, DVA*, or SSA**	196.202
	All taxes	Quadriplegic	2 Florida physicians or DVA*	196.101
	All taxes	Hemiplegic, paraplegic, wheelchair required for mobility, or legally blind Limited income	DR-416, DR-416B, or letters from 2 FL physicians (For the legally blind, one can be an optometrist.) Letter from DVA*, and DR-501A, household income	196.101
Veterans and First Responders Exemptions and Discount				
Disabled veteran discount, age 65 and older	% of disability	Combat-related disability	Proof of age, DR-501DV Proof of disability, DVA*, or US government	196.082
Veteran, disabled 10% or more by misfortune or during wartime service	Up to \$5,000	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.24
Veteran confined to wheelchair, service-connected, totally disabled	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.091
Service-connected, totally and permanently disabled veteran or surviving spouse	All taxes	Veteran or surviving spouse	Proof of disability, DVA*, or US government	196.081
Surviving spouse of veteran who died while on active duty	All taxes	Surviving spouse	Letter attesting to the veteran's death while on active duty	196.081
First responder totally and permanently disabled in the line of duty or surviving spouse	All Taxes	First responder or surviving spouse	Proof of Disability, employer certificate, physician's certificate and SSA** (or additional physician certificate)	196.102
Surviving spouse of first responder who died in the line of duty	All taxes	Surviving spouse	Letter attesting to the first responder's death in the line of duty	196.081
*DVA is the US Department of Veterans Affairs or its predecessor. **SSA is the Social Security Administration.				

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C. The forms may be available on your county property appraiser's website or the Department of Revenue's website at <http://floridarevenue.com/property/Pages/Forms.aspx>.

<u>Form</u>	<u>Form Title</u>
DR-416	Physician's Certification of Total and Permanent Disability
DR-416B	Optometrist's Certification of Total and Permanent Disability
DR-501A	Statement of Gross Income
DR-501DV	Application for Homestead Tax Discount, Veterans Age 65 and Older with a Combat-Related Disability
DR-501SC	Adjusted Gross Household Income, Sworn Statement and Return

ATTACHMENT 4



August 14, 2018

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Chief of Staff
Amanda Carey, Deputy Cabinet Affairs Director

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Stephanie Leeds Sutton, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Leon M. Biegalski, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting?

The Department requests final adoption of the proposed rules below, and approval to file and certify them with the Secretary of State under Chapter 120, F.S.

Why are the proposed rules necessary?

The amendments to Rule 12E-1.008 F.A.C., Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause, are needed to update the Department's requirement to provide recipients with documentation to request an informal review. The amendments incorporate forms CS-CF07, CS-CF08, CS-CF11 and CS-CF38.

The amendments to Rule 12E-1.011, F.A.C., Lottery Intercept, are needed to incorporate the Notice of Intent to Deduct Lottery Winnings (CS-EF160) used to notify an obligor that prize money is being deducted and applied to past-due support.

The amendments to Rule 12E-1.014, F.A.C., Federal Offset Program; Passport Denial; Secretary of the Treasury Full Collection Services, are needed to update the criteria for certifying a parent who owes support for the Federal Offset and Passport Denial Programs; add information about offsetting federal payments other than income tax refunds; add a provision excluding retroactive support from offset in certain circumstances; add provisions for referring a potentially erroneous tax refund offset for review by the Internal Revenue Service; update the conditions for decertification from Passport Denial; and add criteria for referring cases to the U.S. Department of the Treasury for full collection services. The amendments incorporate form CS-EF36A.

The amendments to Rule 12E-1.030 F.A.C., Administrative Establishment of Child Support Obligations, are needed to correct terminology in incorporated form CS-ES96, CS-OA120R and CS-OA140R.

The amendments to Rule 12E-1.036, F.A.C., Administrative Establishment of Paternity and Support Obligations, are needed to correct terminology in incorporated form CS-OA20, CS-OX20, CS-OP50, CS-OA40, and CS-OX40.

What do the proposed rules do?

The amendments to Rule 12E-1.008 F.A.C., incorporate forms CS-CF07, CS-CF08, CS-CF11 and CS-CF38.

The amendments to Rule 12E-1.011 F.A.C., provide information about the method for noticing the obligor, and the number of days the obligor has to contest the Department's action. The amendment incorporates form CS-EF160.

The amendments to Rule 12E-1.014 F.A.C., incorporate form CS-EF36A.

The amendments to Rule 12E-1.030 F.A.C. incorporate form CS-ES96, OA120R and CS-OA140R.

The amendments to Rule 12E-1.036 F.A.C., incorporate forms CS-OA20, CS-OX20, CS-OP50, CS-OA40, and CS-OX40.

Were comments received from external parties? No. A rule hearing was scheduled to be held on July 10, 2018, if requested in writing. No request was received and no hearing was held. No comments were received by the Department.

Were comments received from the staff of the Joint Administrative Procedures Committee? Yes. A comment was received for Rule 12E-1.011, F.A.C. After review, a Notice of Change was published in the Florida Administrative Register on July 24, 2018 (Vol. 44, No. 143, p. 3445). The final rule text and form CS-EF160 reflect these changes.

For each rule, attached are copies of:

- Summary of the proposed rule, which includes:
 - Statements of facts and circumstances justifying the rule;
 - Federal comparison statement; and
 - Summary of the workshop
- Final rule text
- Incorporated materials

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE

DIVISION OF CHILD SUPPORT ENFORCEMENT

AMENDING RULES 12E-1.008, 12E-1.011, 12E-1.014, 12E-1.030 AND 12E-1.036

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12E-1.008 F.A.C., Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause, update the Department's requirement to provide recipients with documentation to request an informal review. The amendments incorporate forms CS-CF07, CS-CF08, CS-CF11 and CS-CF38.

The proposed amendments to Rule 12E-1.011, F.A.C., Lottery Intercept, incorporate the Notice of Intent to Deduct Lottery Winnings (CS-EF160) used to notify an obligor that prize money is being deducted and applied to past-due support.

The proposed amendments to Rule 12E-1.014, F.A.C., Federal Offset Program; Passport Denial; Secretary of the Treasury Full Collection Services, update the criteria for certifying a parent who owes support for the Federal Offset and Passport Denial Programs; add information about offsetting federal payments other than income tax refunds; add a provision excluding retroactive support from offset in certain circumstances; add provisions for referring a potentially erroneous tax refund offset for review by the Internal Revenue Service; update the conditions for decertification from Passport Denial; and add criteria for referring cases to the U.S. Department of the Treasury for full collection services. The amendments incorporate form CS-EF36A.

The proposed amendments to Rule 12E-1.030, F.A.C., Administrative Establishment of

Child Support Obligations, correct terminology in incorporated form CS-ES96, CS-OA120R and CS-OA140R.

The proposed amendments to Rule 12E-1.036, F.A.C., Administrative Establishment of Paternity and Support Obligations, correct terminology in incorporated forms CS-OA20, CS-OX20, CS-OP50, CS-OA40, and CS-OX40.

The proposed amendments adopt, by reference, technical and administrative changes to forms currently used to administer child support services.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rule 12E-1.008, 12E-1.011, 12E-1.014, 12E-1.030, and 12E-1.036 F.A.C., is to align administrative rules with Department procedures and incorporate forms used by the Child Support Program.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MAY 16, 2018

A Notice of Rule Development was published in the Florida Administrative Register on May 2, 2018 (Vol. 44, No. 86, P. 2080), to advise the public of the proposed changes to Rule 12E-1.008, 12E-1.011, 12E-1.014, 12E-1.030 and Rule 12E-1.036, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on May 16, 2018. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

JUNE 13, 2018

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 13, 2018, and approved the publication of the Notice of Proposed Rule for changes to Rule 12E-1.008, 12E-1.011, 12E-1.014, 12E-1.030 and Rule 12E-1.036, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on May 31, 2018 (Vol. 44, No. 106, p. 2583).

SUMMARY OF RULE HEARING

JULY 10, 2018

A Notice of Proposed Rule was published in the Florida Administrative Register on June 18, 2018 (Vol. 44, No. 118, p. 2806-2807), to advise the public of the proposed changes to Rule 12E-1.008, 12E-1.011, 12E-1.014, 12E-1.030 and Rule 12E-1.036, F.A.C. The notice also provided that, if requested in writing, a public hearing would be held on July 10, 2018. No timely request for a hearing was received by the agency, and no hearing was held. No public comments were received by the Department.

In response to written comments from the Joint Administrative Procedures Committee dated July 5, 2018, a Notice of Change was published in the July 24, 2018, edition of the Florida Administrative Register (Vol. 44, No. 143, p. 3445).

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT PROGRAM

AMENDING RULE 12E-1.008, 12E-1.011, 12E-1.014, 12E-1.030 AND 12E-1.036

Substantial rewording of Rule 12E-1.008 follows. See Florida Administrative Code for present text.

12E-1.008 Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause.

(1) Definitions.

(a) Definitions. As used in this section:

1. “Applicant” or “recipient” means an individual who has applied for or receives public assistance.
2. “Cooperation” means an applicant or recipient taking the actions identified in Section 409.2572, F.S., as requested by the child support program, to assist in identifying and locating the parent who owes support; establishing paternity; establishing, modifying, and enforcing medical and financial support; and collecting support or other payments or property due from the parent who owes support.
3. “Department” means the Department of Revenue.
4. “Good cause” means a legally and factually sufficient reason to excuse the applicant or recipient from cooperation requirements as determined by the Department, after evaluating the applicant or recipient’s written good cause claim, and other evidence available to the Department, in accordance with subsection (5) of this rule.

5. “Public assistance” means temporary cash assistance; food assistance received on behalf of a child under 18 years of age residing most of the time with only one parent or a nonparent caregiver; or money paid for foster care or Medicaid under Title IV-E and Title XIX of the Social Security Act, respectively.

(2) Cooperation Requirements for Applicants or Recipients of Public Assistance. As a condition of eligibility for public assistance, an applicant or recipient must cooperate in good faith with the child support program to help the Department identify and locate the alleged father or parent who owes support, establish paternity; establish, modify, and enforce medical and financial support; and collect support from the parent who owes support or the applicant must request to not cooperate. An adult who applies for or receives Medicaid services for a child only is not required to cooperate. An applicant or recipient of Medicaid-only must cooperate in establishing, modifying and enforcing medical support if the applicant or recipient is receiving Medicaid. The requirement for an applicant or a recipient to cooperate with the child support program will be excused only when the Department has approved a request for good cause to not cooperate in accordance with subsection (5).

(a) Cooperation Requirement for Applicants for Public Assistance.

1. The requirement to cooperate for purpose of public assistance eligibility is satisfied if the applicant provides the Department, either directly or through the Department of Children and Families, the following information concerning the alleged father or parent who owes support of each child for whom public assistance is sought:

a. First and last name;

b. Gender;

c. Race; and

d. Date of birth or social security number.

2. If the applicant does not cooperate as required by subparagraph 1, the applicant must be interviewed by the Department. At the interview, the applicant may cooperate by providing information concerning the alleged father or parent who owes support of each child. An applicant who does not have information about the location or identity of the alleged father or parent who owes support satisfies the requirement to cooperate.

3. An applicant is not eligible for public assistance when the applicant does not cooperate with the Department as provided by subparagraphs 1. and 2. The Department will notify the Department of Children and Families of the applicant's noncooperation as provided by subsection (6).

4. Once the applicant or recipient satisfies the requirement to cooperate for purposes of public assistance eligibility, the applicant or recipient must cooperate further with the Department as provided by subsection (2), paragraph (b) and Section 409.2572, F.S.

(b) Continuous Cooperation Requirement.

1. A recipient of public assistance must continue to make a good faith effort to cooperate with the Department as provided by Section 409.2572, F.S., to assist the Department in its efforts to identify and locate the alleged father or parent who owes support to establish paternity; establish, modify, and enforce medical and financial support; and collect support from the parent who owes support.

2. The recipient must provide the following information regarding the alleged father or parent who owes support when requested by the Department, if known:

a. Social Security Number;

b. Race;

c. Date of birth;

d. Current or former employer;

e. Place of birth;

f. Current or former address and phone number;

g. Driver license number and state where issued;

h. Make, model, license number of vehicles owned, and state where the vehicle is or was registered;

i. Arrest and incarceration history; and

j. Other information, based upon individual case circumstances, that may help the

Department determine the identity and location of the alleged father or parent who owes support.

3. A recipient who does not have information about the location or identity of the alleged father or parent who owes support satisfies the requirement to cooperate.

(3) Determination of Noncooperation. If a recipient of public assistance does not cooperate with the Department as provided by Section 409.2572, F.S., and subsection (2), the Department will mail the Notice of Noncooperation (CS-CF07), incorporated herein by reference, effective 09/18, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____) to the recipient at the last known address provided to the Department.

(a) The recipient may return the CS-CF07 or contact the Department within 10 business days after the date of mailing of the notice to make arrangements to cooperate, request good cause to not cooperate, or request the Department to conduct an informal review as provided by subsection (4). At the time of the request for informal review the recipient may state if they want to be present during the review and if they want a representative present during the review.

(b) If the recipient does not take timely action as required by subsection (3)(a), the

Department will notify the Department of Children and Families of the recipient's noncooperation as provided by subsection (6).

(c) The Department does not report noncooperation to the Department of Children and Families if the recipient cooperates by the date specified in the CS-CF07 notice mailed to the recipient. The recipient is not reported as uncooperative unless the request to not cooperate is denied by the Department as provided by subsection (5) and the recipient continues to not cooperate. Food assistance-only recipients must make requests to not cooperate directly to the Department of Children and Families.

(4) Request for Informal Review.

(a) Reviews of pending determinations of noncooperation requested pursuant to subsection (3), paragraph (b), must be completed within 20 business days after receipt of a completed request for review. The Department will contact the recipient with an explanation of the additional information required if an incomplete request is provided to the Department. The Department will make arrangements for the parent to comply with the requested action if the parent indicates their intent is to cooperate in their request for a review. The Department will determine the recipient is noncooperative and notify the Department of Children and Families if the parent indicates their intent is to not cooperate in their request for a review. The Department will take the following actions when a completed request for review is received by the Department.

1. Schedule a date to conduct the review if the recipient has requested to be present for the review and send a notice to the recipient to appear in a local child support office before the date specified in the notice, which must be at least 10 days after the date the notice is mailed. If the recipient chooses to have a representative present at the review, the recipient is responsible for

making those arrangements.

2. Conduct the review. Reviews consist of an examination of the Department's case record, interview with Department staff and an evaluation of the recipient's statements. The Department provides the results of the review to the parent on the Notice of Decision on Noncooperation (CS-CF38), incorporated herein by reference, effective 09/18, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(5) Good Cause Request to not Cooperate in Public Assistance Cases. The Department is authorized in accordance with 42 U.S.C. 654(29), and Section 409.2572(4), F.S., to determine a recipient's request to not cooperate in public assistance cases, except when the recipient is receiving only food assistance. Food assistance-only recipients must make requests to not cooperate directly to the Department of Children and Families. An approved request excuses the recipient from the requirement to cooperate with the Department on the specific case against a specific alleged father or parent who owes support for which the request to not cooperate is approved.

(a) When an applicant or recipient states he or she does not want to cooperate because doing so will endanger the recipient or child(ren), the recipient must complete, sign and return the Request to Not Cooperate (CS-CF08) form, incorporated herein by reference, effective 09/18, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____) with supporting documents within 20 days after the date of the Request to Not Cooperate. If the recipient does not provide documentation timely or the documentation is not sufficient to support the claim that cooperation may endanger the recipient or child, the Department denies the request to not cooperate and proceeds with establishing paternity, support, or paternity and support.

(b) A written request for good cause to not cooperate is approved when the recipient provides

information that:

1. There is a reasonable likelihood that the recipient or child may be physically or emotionally harmed if cooperation is required;
2. The child was born as a result of rape or incest;
3. Legal proceedings for the adoption of the child are pending in court; or
4. The parent or caregiver is being assisted by a public or licensed private social services agency to determine whether to place the child for adoption.

(c) Requests for good cause are approved or denied based upon the information provided by the recipient. The Department will suspend child support case activities from the time a request to not cooperate is received until a final determination is made.

1. A request is approved when documentation is submitted to substantiate the circumstances establishing good cause.
2. A request is denied when no documentation is provided or documentation does not substantiate the circumstances establishing good cause.

(d) The Department sends the Notice of Decision on Request to Not Cooperate (CS-CF11), incorporated herein by reference, effective 09/18,

(<http://www.flrules.org/Gateway/reference.asp?No=Ref->) to notify the recipient of the decision.

(e) A recipient whose request for good cause is denied pursuant to paragraph (c), subparagraph 2., must cooperate with the Department as provided by Section 409.2572, F.S. and subsection (2). If the recipient does not cooperate, the Department begins the process of determining noncooperation as stated in paragraph (2).

(6) Notification to the Department of Children and Families.

(a) In accordance with Section 409.2572(3), F.S., the Department is responsible for determining and reporting to the Department of Children and Families, noncooperation by applicants and recipients of public assistance.

(b) The Department will notify the Department of Children and Families when the applicant or recipient cooperates with the Department in accordance with Section 409.2572, F.S., or when the Department determines that an applicant or recipient has not cooperated, or when the Department determines the recipient is not required to cooperate.

(c) The Department will notify the Department of Children and Families and the applicant or recipient within two business days after the Department's determination that:

1. The applicant or recipient is cooperating in good faith; or

2. Cooperation by the applicant or recipient is not needed or required to take the next appropriate case action.

Rulemaking Authority 409.2557(3)(h) FS. Law Implemented 409.2572 FS. History—New 4-1-86, Amended 4-6-88, 7-20-94, Formerly 10C-25.006, Amended 3-6-02, _____.

12E-1.011 Lottery Intercept.

(1) Pursuant to Section 24.115(4), F.S., the Department will ~~department shall~~ intercept the Florida lottery prize of any obligor who owes past-due support and who claims or is awarded a lottery prize or a portion of a lottery prize equal to or greater than \$600. The prize ~~is shall be~~ applied toward any past-due support or costs owed by the obligor for a Title IV-D case, not to exceed the amount owed.

(2) Definitions. As used in this rule:

(a) “Obligor” means a person responsible for making payments pursuant to an order establishing, enforcing, or modifying an obligation for child support, spousal support, or for child and spousal support when enforced by the Department ~~department~~.

(b) “Past-due support” means the amount of support owed pursuant to an order for child support, spousal support, or for child and spousal support when enforced by the Department ~~department~~ that has not been paid. Also included in past-due support are amounts owed to the Department ~~department~~ for court or administrative costs.

(c) “Department” means the Department of Revenue.

(3) Certification of Past-Due Support. The Department certifies all parents who owe a past-due amount for lottery intercept. Prior to the payment of a prize to any obligor owing past-due support, the Department of the Lottery will ~~shall~~ verify the information provided by the Department ~~department~~ to determine if past-due support is owed. Upon the request of the Department of the Lottery, the Department will ~~department shall~~ provide written certification that the obligor owes past-due support and specify the amount owed. Upon receipt of such written certification from the Department ~~department~~, the Department of the Lottery will ~~shall~~ transmit the prize money, not to exceed the amount certified as past-due support, to the

Department ~~department~~.

(4) Notification of Intercept.

(a) The Department will ~~department shall~~ notify the obligor by regular U.S. certified ~~certified~~ mail, ~~return receipt requested~~, that the prize money is being intercepted and will be applied to the balance of past-due support. The Notice of Intent to Deduct Lottery Winnings (CS-EF160), incorporated herein by reference, effective 09/18, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____) ~~certified mail~~ will be sent to the address provided by the obligor to the Department of the Lottery. The ~~notice will state that the~~ obligor may request an administrative hearing as set forth in Chapter 120, F.S., to contest a mistake of fact about the amount of past-due support or the identity of the obligor. ~~Refusal of the notice sent to the obligor by certified mail, return receipt requested, constitutes proper service of the notice.~~

(b) If a petition for administrative hearing is ~~a return receipt is~~ not received within 21 days of receipt ~~30 days from the mailing date~~ of the notice specified in paragraph (4)(a) above, ~~if the notice is returned unclaimed, or if no written petition for a hearing is received, the department shall send the notice to the obligor by regular mail to the address provided to the Department of the Lottery and to the last known address according to the department's records. If there is no response from the obligor to the second notice as provided for in this paragraph, the prize received from the Department of the Lottery will be applied to the obligor's past-due support 30 days from the mailing date of the second notice.~~

(c) To request an administrative hearing, the obligor will ~~shall~~ file a petition for an administrative hearing with the Department of Revenue, Child Support ~~Enforcement~~ Program, Deputy Agency Clerk, P.O. Box 8030, 5050 West Tennessee Street, Building L, Tallahassee, FL

~~32314-8030 32399-0195~~, within 21 days of receipt of this notice ~~of the date the obligor received or refused the notice sent by certified mail, or within 30 days from the date of mailing of the notice sent by regular mail.~~ If a ~~return receipt request is received from the certified notice and~~ petition for administrative hearing is not received within 21 days of receipt of this notice, the obligor will be considered to have waived the right to a hearing and the intercept will be applied to the obligor's past-due support obligation. Administrative hearings will be conducted pursuant to Chapter 120, F.S.

(5) Application of Lottery Prize when Obligor owes Past-Due Support on Multiple Cases. If the obligor owes past-due support on more than one Title IV-D case, the prize ~~is shall be~~ applied to each case based on the ratio of the past-due amount for each individual case to the total past-due support owed by the obligor for all Title IV-D cases. When past-due support is satisfied on all cases, the prize is applied to unpaid costs on each case based on the ratio of the unpaid costs for each individual case to the total unpaid costs owed by the obligor for all Title IV-D cases.
Rulemaking Authority 409.2557(3) FS. Law Implemented 24.115(4) FS. History—New 6-17-92, Amended 7-20-94, Formerly 10C-25.008, Amended 1-23-03, _____.

Substantial rewording of Rule 12E-1.014 follows. See Florida Administrative Code for present text.

12E-1.014 Federal Offset Program; Passport Denial; Secretary of the Treasury Full Collection Services.

(1) Definitions. As used in this rule:

(a) "Assignment" means an assignment of rights to support as a condition of eligibility for temporary cash assistance, foster care maintenance payments, or medical support as authorized by 45 CFR 301.1.

(b) "Offset" means the complete or partial intercept of a federal income tax refund, rebate, or other federal payment.

(c) "Past-due support" means the amount of support determined under a court order, or an order of an administrative process established under Florida or another state's law, for support and maintenance of a child which has not been paid, regardless of whether the child is a minor, but does not include retroactive support only with no delinquent payments.

(d) "Department" means the Department of Revenue.

(e) "Obligee" means the person to whom support payments are made pursuant to a child support order.

(f) "Obligor" means a person who is responsible for making support payments pursuant to a child support order.

(2) Certification for Federal Offset Program and Passport Denial. The Department will certify obligors to the federal Office of Child Support Enforcement for offset of federal income tax refunds or rebates when they meet the criteria in paragraph (3)(b), for offset of other federal payments when they meet the criteria in paragraph (3)(c), and for passport denial when support arrearages are greater than \$2,500.

(3) Federal Offset Program.

(a) Obligor who owe past-due support in Title IV-D cases are subject to offset as authorized by 31 USC 3716, 42 USC 664(c), 45 CFR 301.1, and 45 CFR 303.72.

(b) Certification for Offset of Federal Income Tax Refunds or Rebates. The Department will certify an obligor for offset of the obligor's federal income tax refund or rebate as follows:

1. For support assigned to the state, the total past-due support assigned to the state for all the obligor's cases enforced by the Department is \$150 or greater; and

2. For support owed to an obligee, the total past-due support owed to obligees on all the obligor's cases enforced by the Department is \$500 or greater.

(c) Certification for Offset of Other Federal Payments. The Department will certify an obligor for offset of federal payments, other than federal income tax refunds or rebates, as follows:

1. Past-due support is \$25 or greater; and

2. Past-due support has been owed for 30 days or more.

(d) The Department will not certify past-due support owed by an obligor that is otherwise subject to certification under paragraph (3)(b) if:

1. The Department is enforcing another state's support order on the other state's behalf because the obligor resides in Florida, and the obligor does not owe past-due support assigned to Florida;

2. A court order prohibits offset certification;

3. A court order provides that enforcement of past-due support is stayed, unless the order specifies that federal offset is permitted; or

4. The Department has received a confirmed bankruptcy plan for the obligor under Chapters 11, 12, or 13 of the United States Bankruptcy Code. Upon receiving a Chapter 11, 12, or 13 confirmed bankruptcy plan for an obligor, the Department will decertify the obligor's past-due support from offset. The Department will refund to the obligor an offset the Department receives during the term of a Chapter 11, 12, or 13 confirmed bankruptcy plan.

(e) Notification of Offset. Once an offset occurs, the United States Department of Treasury notifies the obligor by regular mail that the Department of Treasury is disbursing the offset to the Department.

(f) Distribution of Offset.

1. Offsets of past-due support assigned to the state are deposited by the Department in the State Treasury. After past-due support assigned to the state is paid in full, any remaining past-due support collected by the Department is paid to the obligee as required by 42 USC 657(a)(1) and (a)(2)(B).

2. For past-due support not assigned to the state, the Department delays distribution of an offset from a joint federal income tax refund for 180 days as allowed by 42 USC 664(a)(3)(B) to allow the unobligated joint filer to claim the unobligated joint filer's share of the refund before the offset is distributed. In that case, distribution is delayed until one of the following occurs:

a. The Department receives written verification from the United States Department of Treasury that the unobligated joint filer's claim filed by the obligor's spouse has been resolved;

or

b. 180 days has passed since the Department received the offset.

3. The Department will distribute offsets of other federal payments not from a federal income tax refund or rebate within two business days after the receipt date.

(g) If the obligor is paying retroactive support as ordered, and the obligor is not delinquent in the payment of current support, past-due support, or retroactive support, the Department will not certify the retroactive support amount for offset. If the Department is notified after it has received an offset that the offset was for retroactive support only, the Department will refund the offset to the obligor if there is no delinquency.

(4) Offsets under Review by the Internal Revenue Service.

(a) When the Department receives an offset, and identifies it as being a potentially erroneous offset, the Department refers the offset to the federal Office of Child Support Enforcement for the Internal Revenue Service to review the offset. The Department uses the following criteria to identify offsets referred for Internal Revenue Service review:

1. The total amount of the offsets received for the obligor is \$1,000 or more, and there are no reported wages for the obligor for the tax year;

2. The total amount of the offsets is 20 percent or more of the obligor's wages reported for the tax year; or

3. The Internal Revenue Service has previously reversed an offset received from the obligor.

(b) Based on authorization from the federal Office of Child Support Enforcement in Dear Colleague Letter DCL-11-17 issued September 9, 2011, if the Internal Revenue Service is reviewing an offset as being potentially erroneous, the Department delays distribution of the offset until the Internal Revenue Service completes its review.

(c) After the Internal Revenue Service completes its review and notifies the Department the offset will not be reversed, the Department distributes the offset.

(d) If the Department is notified an offset will be reversed, the Department does not distribute the offset, except as provided in paragraph (4)(e).

(e) In accordance with 31 CFR 285.3(g) and (h), if within six months after the Department receives the offset, the United States Department of Treasury, Bureau of the Fiscal Service has not responded to the Department or reversed the offset, the Department will distribute the offset. If the offset is disbursed to the obligee and is subsequently reversed by Fiscal Service, the Department initiates a payment recovery action under Rule 12E-1.022, F.A.C.

(5) Passport Denial.

(a) The Department of Revenue will certify and report for passport denial obligors who owe more than \$2,500 in support arrearages under subsection (2) of this rule as required by s. 409.2564(10), F.S. Passport denial includes denial of:

1. A new passport;
2. Renewal of a passport;
3. Replacement of a lost passport; and
4. The addition of pages to an existing passport.

(b) When the United States Department of State denies an obligor's passport application due to the Department's certification for passport denial, the United States Department of State sends the obligor a notice informing the obligor that the obligor is not eligible to receive a passport unless the Department withdraws its certification for passport denial.

(c) If an obligor needs a United States passport, the obligor must contact the Department at the address or telephone number provided in the notice mailed by the federal Office of Child Support Enforcement as outlined in subsection (6) of this rule or the telephone number provided in the United States Department of State's denial notice. The obligor may also contact one of the Department's local offices for an informal conference.

(d) After the Department submits certification for passport denial, the Department will withdraw its certification if:

1. The obligor receives federal Supplemental Security Income; or
2. A court order requires the Department to withdraw its certification.

(e) An obligor may ask the Department to withdraw its certification for passport denial in the following circumstances:

1. The obligor reduces the support arrearages owed on all the obligor's cases to \$2,500 or less.
2. The obligor provides documentation from a medical authority verifying a close relative's death or medical emergency requiring the obligor to travel outside the United States.
3. The obligor has a job that requires travel outside the country. The employer must agree to income withholding of support from the obligor's pay.
4. The obligor is active duty military and provides a letter signed by a field grade commanding officer (Major or Lieutenant Commander or above). The letter must state the obligor's duties require a passport.
5. The obligor receives social security disability benefits and has no other income. The Department must have verification of the obligor's benefits, such as a copy of an award letter from the Social Security Administration.

(f) The Department will consider the circumstances provided by the obligor under paragraph (5)(e), and the following factors when deciding whether to withdraw its certification for passport denial:

1. The obligor's previous payment history;
2. The obligor's current ability to pay;

3. The obligor's capacity to pay a lump sum towards the past-due support;

4. The obligor's ability to work if the obligor keeps the passport; and

5. The overall case history.

(g) Only the state that certifies an obligor for passport denial may withdraw the certification and restore the obligor's passport eligibility. If a state other than Florida certified the obligor for passport denial, the obligor must contact the other state at the address or telephone number listed in the notice discussed in subsection (6) to ask about passport reinstatement.

(6) Notice to Obligor of Certification for Federal Offset Program and Passport Denial. The federal Office of Child Support Enforcement mails each obligor who is subject to offset under paragraph (3)(b) or (5)(a) a one-time pre-offset notice. Once the Department certifies the amount for offset and passport denial, the certification continues until the obligor pays the past-due support or support arrearage in full. The Department updates the amount certified weekly if there are changes in the amount of the obligor's past-due support or support arrearage.

(7) Right to Informal Review and Administrative Hearing.

(a) If an obligor contacts the Department in response to the pre-offset notice in subsection (6), or within 20 days after the date of notice of offset from the United States Department of Treasury or notice of passport denial from the United States Department of State, the Department will review its records and any records submitted by the obligor and attempt to resolve the obligor's concerns informally.

(b) If the Department cannot resolve the obligor's concerns during the informal review, the Department will notify the obligor by regular mail at the obligor's last known address using form CS-EF36A, Notice of Decision of Informal Conference for Federal Offset or Passport Denial.

Form CS-EF36A (<http://www.flrules.org/Gateway/reference.asp?No=Ref->) is incorporated by reference herein effective 09/18.

(c) If the Department does not resolve the obligor's concerns through an informal review, the obligor may ask for an administrative hearing within 30 days after the date of the notice.

1. If the past-due support or support arrearage is based on a Florida order, the obligor may ask for an administrative hearing in Florida. The Department of Children and Families, Office of Appeal Hearings conducts this hearing as authorized by Section 120.80(7), F.S.

2. If the past-due support or support arrearage is based on an order entered in another state, the obligor may ask that a hearing be held either in Florida or in the state that issued the order. If the obligor asks for the hearing to be held in the issuing state, the Department will contact the state that issued the order and provide all necessary information within 10 days after receiving the obligor's request. The state that issued the order will inform the obligor and obligee of the date, time, and place of the administrative hearing.

(d) If the state that issued the order or the Florida Department of Children and Families holds an administrative hearing and issues a final order in the obligor's favor, the Department will inform the federal Office of Child Support Enforcement to remove the obligor's certification or change the certification amount to show the past-due support or support arrearage amount pursuant to the final order. If the final order is issued in the Department's favor, the certification stays in place and any change in the past-due support or support arrearage amount is updated as required by subsection (6). If the final order requires the Department to refund an offset to the obligor, the Department will refund the offset or appeal the final order.

(8) United States Secretary of the Treasury Full Collection Services. As allowed by 45 CFR 303.71, the Department may request the federal Office of Child Support Enforcement to certify

past-due support to the United States Secretary of the Treasury for full collection services under the Internal Revenue Code, Title 26 United States Code. The following conditions must be met for a case to be eligible for certification to the Secretary of the Treasury for full collection services:

(a) There must be a support order;

(b) An arrearage owed under the support order must equal or exceed \$750;

(c) All reasonable efforts through the Title IV-D agency's own collection remedies must have been made to collect the arrearage;

(d) The parent or custodian of the child to whom support is owed must have completed an assignment of rights to support or an application for services;

(e) At least six months must have passed since the most recent request to the Secretary of the Treasury for full collection services on the case; and

(f) The Department has certified the case for the federal offset program under this rule.

Rulemaking Authority 409.2557(3)(i), 409.2564(13) FS. Law Implemented 61.17, 409.2564 FS.

History—New 6-17-92, Amended 7-20-94, Formerly 10C-25.011, Amended 1-23-03, 1-12-

10,_____ .

12E-1.030 Administrative Establishment of Child Support Obligations.

(1) through (3) No change.

(4) Obtaining Cooperation from the Petitioner.

(a) If a case is eligible for establishment of an administrative support order the Department must obtain cooperation from the petitioner before serving notice on the respondent. To obtain cooperation, the Department mails the petitioner Form CS-ES96, Request for Information, incorporated herein by reference, effective 09/18/18,

(http://www.flrules.org/Gateway/reference.asp?No=____Ref-08991); the Financial Affidavit Administrative Proceeding (CS-OA11); the Parent Information Form (CS-OA12); and the Title IV-D Standard Parenting Time Plan (CS-OA250), except as provided by paragraph (6)(a). Forms CS-OA11 and CS-OA12 are incorporated by reference in Rule 12E-1.036, F.A.C. Form CS-OA250 is available at www.floridarevenue.com/childsupport/parenting_time_plans. The petitioner has 20 days after the mailing date of the forms to complete and return them.

(b) and (c) No change.

(5) through (13) No change.

(14) Modifying an Administrative Support Order.

(a) through (d) No change.

1. The Department uses Form CS-OA120R, Proposed Order to Modify Administrative Support Order, hereby incorporated by reference, effective 09/18/18,

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____08992), to modify the support obligation amount when a review indicates a modification is appropriate. If the party that did not request the review responds during the support order review, the Department sends the proposed order by regular mail to both parties to their addresses of record. If the non-requesting party does

not participate in the support order review, the Department shall attempt to serve the proposed order on the non-requesting party by certified mail or personal service. If service is not accomplished by certified mail or personal service, the Department shall send the non-requesting party the proposed order by regular mail to the non-requesting party's address of record. If the proposed order is not contested by either party within 30 days of service by certified mail or personal service, or 35 days after the Notice is sent by regular mail, the Department prepares and renders Form CS-OA140R, Final Modified Administrative Support Order, hereby incorporated by reference, effective ~~09/18/18~~, (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08993). Under Section 409.2563(13)(c), F.S., a party to an administrative proceeding has a continuing duty to provide the Department with a current mailing address after being served with an initial notice under paragraph (5)(b), of this rule, and the party is presumed to receive a subsequent notice, proposed order or other document mailed to the party's address of record including a proposed order to modify support.

2. and 3. No change.

(15) through (18) No change.

Rulemaking Authority 61.13(1)(b)7., 61.14(1)(d), 409.2557(3)(p), 409.2563(7)(e), 409.2563(16), 409.25633(9) FS. Law Implemented 409.2563, 409.25633 FS. History—New 9-19-17, Amended 1-17-18, _____.

12E-1.036 Administrative Establishment of Paternity and Support Obligations.

(1) through (12) No change.

(13)(a) No change.

(b) Alleged Father's Rights; Proceeding in Circuit Court as an alternative to the Administrative Process:

1. The alleged father may file a paternity action in circuit court and serve the Department with a copy of the petition. The alleged father must have the petition served on the Deputy Agency Clerk at the address specified in the notice within 20 days after the date the Notice of Proceeding to Establish Administrative Support Order was mailed. If the Department is served timely, it will end the administrative establishment process and proceed in circuit court. If the alleged father files a petition in circuit court, but does not serve the Department in the 20-day time frame, the Department will continue with the administrative establishment proceeding by either issuing a Proposed Administrative Paternity and Support Order

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____08999), CS-OA20, effective 09/18/18, and incorporated by reference, or referring the proceeding to the Division of Administrative Hearings without issuing a Proposed Administrative Paternity and Support Order if the Department determines that an evidentiary hearing is appropriate to determine the respondent's income. If the petition is served on the Department timely, the Department will mail the petitioning parent or caregiver the Dismissal of Administrative Proceeding form, CS-OA88.

2. No change.

(14)(a) and (b) No change.

(c) The Department may proceed with the administrative establishment of paternity and support

by either sending the alleged father a Proposed Administrative Paternity and Support Order, CS-OA20, or referring the proceeding to the Division of Administrative Hearings without issuing a Proposed Administrative Paternity and Support Order if the Department determines that an evidentiary hearing is appropriate to determine the respondent's income. The Department will ~~shall~~ calculate the respondent's support obligation using the child support guidelines in Section 61.30, F.S. If the respondent does not provide financial information within the time required by Sections 409.2563(13)(a) and (b), F.S., the Department will ~~shall~~ impute income as provided by Section 61.30(2)(b), F.S., or impute income at fulltime minimum wage as provided by Section 409.2563(5)(a), F.S. Calculation of the respondent's retroactive support obligation is ~~shall be~~ in accordance with Section 61.30(17), F.S. Retroactive support is ~~shall be~~ addressed in an initial determination of child support. The Department uses a Proposed Administrative Paternity and Support Order (http://www.flrules.org/Gateway/reference.asp?No=Ref-____09000), CS-OX20, effective 09/18/18, and incorporated by reference, when a proceeding involves more than one child and paternity has already been established for one or more of the children. The Proposed Administrative Paternity and Support Order may include terms for monetary support, retroactive support, health insurance, and non-covered medical expenses as appropriate. The Proposed Administrative Paternity and Support Order tells the alleged father that the Department intends to issue an administrative order establishing paternity and a support obligation for the child or children listed in the Proposed Administrative Paternity and Support Order. When an agreed to and signed parenting time plan is provided by the parents, it is enclosed with Proposed Order. If a signed parenting time plan is not enclosed, the Department will provide a blank Title IV-D Standard Parenting Time Plan, CS-OA250, with form CS-OX20 except as provided by paragraph (6)(a).

(d) through (h) No change.

(15) Final Order Establishing Paternity or Paternity and Child Support.

(a) The Department will render a Final Order of Paternity

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____09001), CS-OP50, effective ~~09/18/18~~, or a Final Administrative Paternity and Support Order

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____09002), CS-OA40, effective ~~09/18/18~~, both forms incorporated by reference, if the alleged father does not ask for a hearing timely. The Department may use a Final Administrative Paternity and Support Order

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____09003), CS-OX40, effective ~~09/18/18~~, and incorporated by reference, in cases where there is more than one child on the

order and paternity does not need to be established for all of the children. In addition to the Final Administrative Paternity and Support Order, the Department enters an Income Deduction Order as part of the Final Administrative Paternity and Support Order. The respondent is responsible for making the ordered payments to the State Disbursement Unit until the income deduction begins.

(b) through (e) No change.

(16) through (21) No change.

Rulemaking Authority 409.2557(3)(p), 409.256(17), 409.25633(9) FS. Law Implemented 409.256, 409.2563, 409.25633 FS. History—New 4-5-16, Amended 9-19-17, 1-17-18,_____.



Child Support Program

CS-CF07
Rule 12E-1.008
Florida Administrative Code
Effective 09/18

Notice of Noncooperation



<<Date>>

Child Support Case Number: <<CaseNumber>>

Other Parent: <<NCPName>>

The Child Support Program's records show that you are receiving cash assistance, food assistance and/or Medicaid. To continue receiving benefits, you must work with the Child Support Program to establish paternity and/or establish, modify and enforce child and medical support for the child(ren) in your care.

You are receiving this Notice of Noncooperation because <<Option 1>>

To continue receiving benefits from the State of Florida you must take one of the following actions now with the Florida Department of Revenue (Department) Child Support Program:

- Contact the Department right away and arrange to cooperate, or
Contact the Department right away to request not to cooperate if you feel that you or the child(ren) will be placed in danger by cooperating with the Child Support Program, or
Complete and send the Department your written Request for Informal Review, included in this mailing, within 10 days after the date of this notice.

Important

If you do not cooperate by taking one of the actions listed above within 10 days after the date of this notice:

- The State of Florida will no longer be able to provide your family with cash assistance.
Medicaid and food assistance will no longer be provided. However:
- Medicaid and food assistance for your child(ren) will continue.
- You will continue to receive Medicaid if you are pregnant.

Contact Information

To contact the Child Support Program, call <<CountyPhoneNumber>>.

For more information, visit <<InsertAppropriateFDORInternetAddr>>.

XXXX
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Request for Informal Review

If you disagree and feel you have cooperated and provided all the information we asked from you, you may ask for an informal review.

During the review, the Florida Department of Revenue Child Support Program will review the information you provide below and other information in our records and determine if you cooperated or not.

The Department has 20 business days from the date we receive your written request to complete the informal review. You may come to the review or ask that someone else be with you at the review. If you select below to attend the review, the Department will send you a letter with instruction to visit a local office by a specific date to complete the review.

I want to request a review on the case because (please explain):

I want to attend the review

Signature: _____ Date: _____

Printed Name: <<CPName>>

Address: _____
Street City Zip Code

Home Phone: _____ Work Phone: _____

Return this form to:

Florida Department of Revenue
Child Support Program
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

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T

Option 1 (Only one option is populated)

- A.** you did not complete and return the parent information form and financial affidavit sent to you with the notice of administrative action to establish or modify a support order.
- B.** you did not complete and return the financial affidavit we sent to you. Without a financial affidavit we are unable to continue action to establish or modify a support order.
- C.** you did not come to our office and complete the forms needed to send a request to another state to establish or modify a support order.
- D.** you did not appear at a court hearing.
- E.** you did not come to our office and provide requested documents. The documents previously requested from you might include a birth certificate for each child born outside of Florida, a paternity declaration for each child born outside of marriage, a copy of existing support orders, or an arrears affidavit for payments you may have received. Please refer to the previous notice we sent you for the exact documents needed.
- H.** you did not return information we requested from you about the child's residence.
- I.** you did not appear for a genetic testing appointment.
- J.** you have not identified the father of your child.



Child Support Program

Request to Not Cooperate



<<Date>>

Child Support Case Number: <<CaseNumber>>

Other Parent: <<NCPName>>

If you apply for or receive temporary cash assistance, Medicaid, or food assistance you must cooperate with the Florida Department of Revenue Child Support Program to establish paternity and/or establish, modify and enforce child and medical support. You can request approval to not cooperate if:

- You feel cooperation will result in emotional or physical harm to you or your child(ren);
- The child(ren) was born because of rape or incest;
- There is a pending court action to adopt the child(ren); or
- You are actively working with an agency to place the child(ren) for adoption.

If you want to request approval to not cooperate, you must complete, sign and return the enclosed *Request to Not Cooperate* form, along with additional documents you have to support your request, within 20 days after the above date. One or more of the documents listed below can be used to support a request:

- | | |
|-------------------------|---|
| Medical Records | Court Documents |
| Doctor Statements | Criminal Records |
| Evidence from Others | Social Service Agency Records |
| Law Enforcement Records | Affidavit Signed by You (Sworn Statement) |

Important

- We will not contact the other parent while we are reviewing your request.
- We will review the documents and approve or deny your request to not cooperate.
 - If your request is approved, we will close the child support case.
 - If your request is denied, we will continue to take action on your case.

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To contact the Child Support Program, call <<CountyPhoneNumber>>.

For more information, visit <<InsertAppropriateFDORInternetAddr>>.





Request to Not Cooperate

You can mail this form to the Child Support Program or return this form to a local Child Support Program office.

Mailing Address:

Child Support Program
5050 West Tennessee Street, Building L
Tallahassee, FL 32399-0195

This address is not to a local Child Support Program office location. To return this form to a local Child Support Program office, find the office nearest you at floridarevenue.com/childsupport/contact.

Child Support Case Number: <<CaseNumber>> Other Parent: <<NCPName>>

1. I request approval to not cooperate with the Child Support Program because (check all that apply):

- The child(ren) may be physically or emotionally harmed if I cooperate.
- I may suffer physical or emotional harm if I cooperate.
- The child(ren) was conceived because of incest or rape.
- There is a pending court action to adopt the following child(ren):

Name	Date of Birth	Name	Date of Birth
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I am working with a social service agency to decide if the following child(ren) will be adopted:

Name	Date of Birth	Name	Date of Birth
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2. I understand I must give the Child Support Program any documents I have that support my request to not cooperate with the Department.
3. If I do not provide documents, or my own sworn statement for review, I understand the Child Support Program will continue to take action on my case to locate the other parent, establish paternity and support, and enforce the support order.
4. I received and reviewed the *Request to Not Cooperate Fact Sheet*.

Signature _____ Date _____

Printed Name: <<CPName>>

Address: _____
Street City Zip Code

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Child Support Program

CS-CF38
Rule 12E-1.008
Florida Administrative Code
Effective 09/18

Notice of Decision on Noncooperation



<<Date>>

Child Support Case Number: <<CaseNumber>>

Other Parent: <<NCPName>>

1. The Child Support Program received your written Request for Informal Review and completed the review.
2. Based on our review, the Child Support Program will inform the Department of Children and Families you <<Option 1>>
3. To contact the Child Support Program, call <<CountyPhoneNumber>>.

For more information, visit <<InsertAppropriateFDORInternetAddr>>.

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Option 1

- A. cooperated and we are now able to move forward on your case.
- B. did not cooperate and we are unable to move forward on your case. If your benefits are canceled for noncooperation, you can request an administrative hearing from the Department of Children and Families.



Child Support Program

CS-CF11
Rule 12E-1.008
Florida Administrative Code
Effective 09/18

Notice of Decision on Request to Not Cooperate



<<RecipientName>>
<<RecipientAddress>>



<<Date>>
Child Support Case Number(s): <<CaseNumber>>
Other Parent: <<NCPName>>

The Florida Department of Revenue Child Support Program completed its review of your request to not cooperate with the Child Support Program. Based on the facts provided to the Department, the request is <<Option 1>>

To contact the Child Support Program, call <<CountyPhoneNumber>>.

For more information, visit <<InsertAppropriateFDORInternetAddr>>.

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Option 1 (only one can be populated)

- A. approved. We will close your child support case.

- B. denied. We will continue to take action on your case. As part of taking action on your case, your location information will be shared with the Federal Case Registry maintained by the federal Office of Child Support Enforcement. If you fear physical or emotional harm for you or your child from the other party in the case, you may request a nondisclosure indicator be placed on your case. Placing a nondisclosure indicator on your case means your location information cannot be obtained from the Federal Case Registry without a court order. Contact the Child Support Program at the number below to request nondisclosure.

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Notice of Intent to Deduct Lottery Winnings

<<Date>>

Child Support Activity Number: <<ActivityNum>>

Child Support Case Number(s): <<CaseNumber>>

1. **Past-due child support owed.** The Florida Department of Revenue Child Support Program's records show that you owe \$<<PDueSupAmt>> in past-due child support and costs as of the date of this notice.
2. **Deductions from lottery winnings.** The Program reported the amount you owe to the Florida Department of Lottery. The Department of Lottery must:
 - Deduct the amount you owe from your lottery winnings.
 - Send the money deducted for the amount you owe to us.
 - Send you any winnings that are left after deducting the amount you owe.
3. **Right to hearing.** If you think the amount you owe is incorrect, you may ask for an administrative hearing. A hearing must be asked for in writing. The written request must:
 - Give reason as to why you believe all or part of the winnings should not be deducted.
 - Be mailed to the address provided on page two of this notice.
 - Be received by the Department within 21 days of receipt of this notice.

Note: If you ask for a hearing, we will hold any winnings the Department of Lottery sends us until there is a final order from the administrative hearing.

4. **Legal authority.** This action is authorized by section 24.115(4), Florida Statutes.

Contact Information

To contact the Child Support Program, call <<CountyPhoneNumber>>.

For more information, visit <<InsertAppropriateFDORInternetAddr>>.

NOTICE OF RIGHTS

1. You have the right to an administrative hearing under sections 120.569 and 120.57(1), Florida Statutes. If you want a hearing, you must file a "Petition for Administrative Hearing" within 21 days of receipt of this notice. A petition is not considered filed until the Department receives it. Send your petition to the Department's Deputy Agency Clerk at the following address:

Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, FL 32314-8030

This address is not a Child Support Program office location. A list of local Child Support Program office locations can be found at floridarevenue.com/childsupport/contact.

If you do not file a petition within the time allowed, you lose your right to a hearing and this notice will become final agency action. If this notice becomes final agency action, you may appeal under section 120.68, Florida Statutes. To appeal you must file a Notice of Appeal as stated in Rule 9.110, Florida Rules of Appellate Procedure, within 30 days after the date of final agency action.

2. If you disagree with the Department on any issues of material fact, you may ask for a formal hearing. A petition for a formal hearing must be in the form required by Rule 28-106.2015(5), Florida Administrative Code. A copy of the rule is provided with this notice.

At a formal hearing, you may represent yourself or hire a lawyer. You or your lawyer may present evidence, argue issues, question witnesses, submit written statements of fact and proposed orders, and file exceptions to the judge's recommended order.

3. If you agree with the Department on all issues of material fact, you may ask for an informal hearing. A petition for an informal hearing must be in the form required by Rule 28-106.2015(5), Florida Administrative Code. A copy of the rule is provided with this notice.

4. Mediation under section 120.573, Florida Statutes, is not available.

Rule 28-106.2015, F.A.C. (Agency Enforcement and Disciplinary Actions)

(1) Prior to entry of a final order to suspend, revoke, or withdraw a license, to impose administrative fines, or to take other enforcement or disciplinary action against a licensee or person or entity subject to the agency's jurisdiction, the agency shall serve upon the licensee an administrative complaint. For purposes of this rule, an agency pleading or communication that seeks to exercise an agency's enforcement authority and to take any kind of disciplinary action against a licensee or other person shall be deemed an administrative complaint.

(2) An agency issuing an administrative complaint shall be the petitioner, and the licensee against whom the agency seeks to take disciplinary action shall be the respondent.

(3) The agency's administrative complaint shall be considered the petition, and service of the administrative complaint on the respondent shall be deemed the initiation of proceedings.

(4) The agency's administrative complaint shall contain:

(a) The name of the agency, the respondent or respondents against whom disciplinary action is sought and a file number.

(b) The statutory section(s), rule(s) of the Florida Administrative Code, or the agency order alleged to have been violated.

(c) The facts or conduct relied on to establish the violation.

(d) A statement that the respondent has the right to request a hearing to be conducted in accordance with Sections 120.569 and 120.57, F.S., and to be represented by counsel or other qualified representative.

(5) Requests for hearing filed by the respondent in accordance with this rule shall include:

(a) The name, address, any e-mail address, telephone number, and facsimile number, if any, of the respondent, if the respondent is not represented by an attorney or qualified representative.

(b) The name, address, e-mail address, telephone number, and facsimile number of the attorney or qualified representative of the respondent, if any, upon whom service of pleadings and other papers shall be made.

(c) A statement requesting an administrative hearing identifying those material facts that are in dispute. If there are none, the petition must so indicate.

(d) A statement of when the respondent received notice of the administrative complaint.

(e) A statement including the file number to the administrative complaint.

Rulemaking Authority 14.202, 120.54(5) FS. Law Implemented 120.54(5) FS. History—New 1-15-07, Amended 2-5-13.



Child Support Program

**Notice of Decision of Informal Conference
for Federal Offset or Passport Denial**



<<Date>>

Child Support Case Number: <<CaseNumber>>

The Florida Department of Revenue Child Support Program received your request for an informal conference and has completed its review of the certification for federal offset and/or passport denial.

Based on our review, the Department's decision is to <<Option 1>>

If you do not agree with the Department's decision, you can contest it at an administrative hearing. To ask for a hearing, you must complete the other side of this form and return it to the Child Support Program at the address provided. We must receive your hearing request within 30 days after the date of this notice.

To contact the Child Support Program, call <<CountyPhoneNumber>>.

For more information, visit <<InsertAppropriateFDORInternetAddr>>.

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Request for Administrative Hearing

Federal Offset and/or Passport Denial Certification

I, _____, received a Child Support Program Notice of Decision of Informal Conference informing me that the Child Support Program will continue with the federal offset and/or passport denial action.

I want an administrative hearing because (check appropriate box):

- There is no court or administrative order requiring me to pay child support.
- The Department's Child Support Program is not enforcing the support order, or the past-due child support is not owed to the State of Florida.
- The past-due child support is less than \$150 if assigned to the state (public assistance) or less than \$500 if not assigned to the state (non-public assistance) for federal income tax refund certification.
- The child support arrearage is not more than \$2,500 for passport denial certification.
- The past-due amount owed is not child support.
- I do not owe past-due child support.

Other: _____

Your Signature: _____ Date: _____

Print Your Name: _____

Mailing Address: _____

Send this form to:

Florida Department of Revenue
Child Support Program
P.O. Box 8030
Tallahassee, FL 32314-8030

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Option 1: (need logic to allow team members to select one of the numbers below in the online forms section)

1. continue with the federal offset and/or passport denial action based on the following reason(s): <<Option 2>>
2. not continue with the federal offset and/or passport denial action. Your case may be recertified if it qualifies in the future.

Option 2: (need logic to allow team members to select one or more of the numbers below in the online forms section)

1. You owe past-due support of \$150 or more that is assigned to the state (public assistance) or \$500 or more that is not assigned to the state (non-public assistance) for purposes of federal offset.
2. You owe child support arrearages of more than \$2,500, for purposes of passport denial.
3. There is a support order showing the date ordered and the amount owed.
4. We have an affidavit signed by the other parent stating the past-due support amount.

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Child Support Program

CS-ES96
Rule 12E-1.030
Florida Administrative Code
Effective 09/18

Request for Information



<<Option 3>>

If your address has changed, provide new address here:

Form with three horizontal lines for address input.



<<Date>>

Child Support Case Number: <<CaseNumber>>

Activity Number: <<ActivityNum>>

Other Parent: <<NCPName>>

We are establishing, modifying, or reviewing a support order for the child(ren) named below:

Child's Name

<<Child1Name>>

<<Child2Name>>

Child's Birth Date

<<Child1DOB>>

<<Child2DOB>>

<<Option 2>>

<<Option 4>>

To contact us call <<Option 1>>.

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Option 1 (based on the office handling the case)

If case is handled in Miami Dade, use current Miami Dade phone number from ZCCOUNTY_CODES table. If case is handled in any other county except Miami Dade, use current State Office phone number from ZCCOUNTY_CODES table.

Option 2 (based upon activity and recipient)

A. when generated to Other parent from ZINC, ZPSN, or ZJUE

To decide how much the other parent should pay, we also need information about you.

Please fill in the enclosed form(s) and return them to us within 20 days from the date of this notice. Mail the completed form(s) to:

Florida Department of Revenue
Child Support Program
Central Mail Processing Facility
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

This address is not a Child Support office location. Find office locations at www.floridarevenue.com/childsupport/contact

B. when generated to CP or CTR from ZINC, ZPSN, or ZJUE when reason is not ZPS, ZACP, ZPDE, ZPMS, ZPO, ZPSL, on in-state or initiating cases

To decide how much the other parent should pay, we also need information about you.

You must fill in the enclosed form(s) and return them to us within 20 days from the date of this notice. Mail the completed form(s) to:

Florida Department of Revenue
Child Support Program
Central Mail Processing Facility
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

This address is not a Child Support office location. Find office locations at www.floridarevenue.com/childsupport/contact

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If you receive temporary cash assistance, Medicaid, or Food Assistance and do not complete and return the form(s), your benefits may be reduced. However, if you are in fear of the other parent, please contact us at the number below to discuss your options for how to cooperate with us. If you do not receive public assistance and do not complete and return the forms, your case may be closed.

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C. when generated to CP or CTR from ZINC, ZPSN, or ZJUE on responding cases

To decide how much the other parent should pay, we also need information about you.

Please fill in the enclosed form(s) and return them to us within 45 days from the date of this notice. Mail the completed form(s) to:

Florida Department of Revenue
Child Support Program
Central Mail Processing Facility
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

This address is not a Child Support office location. Find office locations at www.floridarevenue.com/childsupport/contact

If completed forms are not returned within 45 days we will take steps to close your case because we need this information from you to move forward.

D. when generated to CP Who Is NOT CTR from ZJUE AND Activity Reason is Paternity and Support, Paternity and Medical, Add a child for Paternity and Support

We need to establish paternity for the children named above. <<Alleged Father Name>> is named in an affidavit or written declaration that states he is or may be the child(ren)'s biological father. We scheduled a genetic testing appointment for you and the child(ren). Your appointment date and time is:

- a. Date: <<Appointment Date>>
- b. Time: <<Appointment Time>>
- c. Place: <<First Name of Appointment Site>>
- d. Address: <<Appointment Site Address 2>>
<<Appointment Site Address 1>>
<<City, Region, Zip-Code>>

You may also visit a Child Support Office near you Monday - Friday, between the hours of 9:00 am - 4:00 pm, before the above appointment time.

If the child(ren) lives with you, you must bring the child(ren) with you for genetic testing.

If you are a minor parent, you must bring your legal guardian with you to your appointment.

During your genetic testing appointment we will take a photo to verify your identity.

You must bring a photo ID for yourself and identification for the child.

Valid adult identification includes:

- A state issued driver's license or ID card
- A U.S. passport, a foreign passport stamped by or an ID card issued by the U.S. Bureau of Citizenship and Immigration Services

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- A U.S. military ID card
- A Florida or federal inmate ID card

Valid child identification includes:

- A state issued ID card
- A certified copy of a birth certificate
- A social security card
- An insurance card
- A school ID

To decide how much the other parent should pay, we also need information about you.

Please fill in the enclosed form(s) and return them to us within 20 days from the date of this notice. Mail the completed form(s) to:

Florida Department of Revenue
 Child Support Program
 Central Mail Processing Facility
 <<GenTaxworldCentralAddress1>>
 <<GenTaxworldCentralAddress2>>

This address is not a Child Support Program office location. Find office locations at www.floridarevenue.com/childsupport/contact

Once you have completed the genetic test for you and the child(ren), and have completed and submitted the notarized forms that we have requested we will schedule a genetic test appointment to find out if <<Alleged Father Name>>, is the biological father of the child(ren) named above.

Important

If you receive temporary cash assistance, Medicaid, or Food Assistance and do not appear or call ahead of time to reschedule, and do not return the form(s), your benefits may be reduced. However, if you are in fear of the other parent, please contact us at the number below to discuss your options for how to cooperate with us. If you do not receive public assistance and do not complete and return the forms, your case may be closed.

Option 3 (based on whether the case is Responding or not)

A. when case is not responding CP address is printed normally

B. when case is responding CP name is selected, then the following text:

In Care of Child Support Agency

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Then the street, street 2, city, state, and zip of the BP in the role of other state county on the case, or, if other state county is missing, the BP in the role of other state agency on the case.

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Option 4: Insert when generated from ZINC when the parent activity is ZASO and the parenting time indicator is Yes.

We have also enclosed a blank Title IV-D Standard Parenting Time Plan form. If both you and the other parent agree to, sign, and return the Title IV-D Standard Parenting Time Plan or your own parenting time plan to the Department at the address before an administrative Final Order is entered, the Title IV-D Standard Parenting Time Plan or your own parenting time plan will be made a part of the Final Order. We will provide a blank copy of the Title IV-D Standard Parenting Time Plan form to the other parent. Both parents do not need to sign the same form. For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

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Child Support Program

<<Option 1>> Proposed Order To
Modify Administrative Support Order



<<Option 35>>

Child Support Case Number: <<CaseNumber>>
Depository Number: <<DepositoryNo>>
Activity Number: <<Activity Number>>



1. The Florida Department of Revenue, Child Support Program issues this <<Option 1>> Proposed Order to Modify Administrative Support Order (Proposed Modified Order) as authorized by section 409.2563, Florida Statutes. In this Proposed Order we refer to <<NCPName>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).
2. The Child Support Program reviewed the existing Final Order and applied the child support guidelines in section 61.30, Florida Statutes, to the current circumstances of the parties and child(ren). Having completed the review we find that the support order should be modified because <<Option 36>>
3. Based on the enclosed Child Support Guideline Worksheet(s) and any relevant deviation factors, we propose and are prepared to enter a Final Modified Administrative Support Order (Final Modified Order) requiring the following support obligations for the child(ren) named in later in this Proposed Order:
 - a. **Current child support** of \$<<CurrSupAmt>> each month to be paid by the Respondent. This would be <<Option 40>> in the amount of current support ordered.
 - b. **Health Insurance** <<Option 38>>.
 - c. **Noncovered medical expenses.** The Respondent shall pay <<NCP Percent Support Need>>percent of the child(ren)'s reasonable and necessary noncovered medical, dental, and prescription medication expenses. The Petitioning/other parent is responsible for <<CP Percent Support Need>> percent of the expenses.
 - d. **Past-due support** of \$<<PDueSupAmt>> has accrued under the existing Final Order(s), which includes any retroactive support, to be paid by the Respondent at the rate of an additional \$<<Monthly Arrears Payment>> each month.

<<Option 52>>

This page is only a summary. The pages that follow contain our findings and additional terms and conditions of the Proposed Order. The start date for payments and health insurance (if ordered) will be covered in the Final Modified Order.

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Notice of Rights

- A. If both parties agree to the terms of this Proposed Order we will prepare a Final Modified Order for your signature.
- B. If you have questions or want to discuss this Proposed Order with us informally, contact us at the address, phone number, or fax number provided. If you ask for an informal discussion within 10 days from the issue date of this proposed order, your time to ask for a hearing will be extended until 10 days after we notify you in writing that the informal discussions have ended.
- C. If you disagree with this Proposed Order, you may ask for a hearing by filing a written request with the Deputy Agency Clerk at the following address:

Deputy Agency Clerk
 << CSE Local Office and Address >>

Your written request must be received no later than 20 days after the issue date of this proposed order, unless the time to request a hearing is extended under paragraph B. If you file a request for hearing, you should tell us in writing why you disagree with this Proposed Order, stating each point of disagreement.

If you file a timely request for a hearing, the Division of Administrative Hearings (DOAH) will mail you written notice of the date, time, and place of the hearing. If there is a hearing you will be able to tell your story to an administrative law judge who will decide the case. You are allowed to bring witnesses, present information, argue your case, and ask questions of any witnesses that testify. <<Option 47>>

Any hearing will consider only issues related to child support. Neither the Child Support Program nor DOAH has authority in this proceeding to decide issues of divorce, alimony, time-sharing, or contested paternity. Only the circuit court may decide these issues.

If you do not file a timely request for a hearing, you will lose your right to a hearing and we may render a Final Modified Order that incorporates the findings of this Proposed Order.

- D. If you do not respond timely to this Proposed Order we will issue a Final Modified Order that requires you to provide support. We will mail the Final Modified Order to you and the Petitioning parent (or caregiver, if applicable) and file a copy with the clerk of the circuit court. If we or an administrative law judge issues a Final Modified Order, you have the right to seek judicial review in the District Court of Appeal.

Effect of Final Modified Order

- E. If we issue a Final Modified Order, we may enforce it by any lawful means, including:
 - Requiring your employer to deduct payments from your income
 - Filing liens against your property
 - Suspending drivers, occupational, and recreational licenses
 - Attaching bank accounts and settlement proceeds
 - Obtaining judgments by operation of law against you
 - Taking your lottery winnings and federal income tax refunds
 - Taking 40 percent of your unemployment benefits
 - Taking part of your worker's compensation benefits
 - Asking a court to enforce the order

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If payments are late we will report the amount owed to credit reporting agencies.

- F. If we issue a Final Modified Order we will issue an income deduction order that will be effective right away.

Requirement to Notify Department of Revenue
Change of Address and Other Changes

- G. Both parents (and caregiver, if any) must tell us of any changes concerning identity, contact information, or location. This includes name, social security number, residential and mailing addresses, phone numbers, driver’s license numbers, and names, addresses, and phone numbers of employers. You must promptly notify us in writing of any change in your mailing address. We will assume you receive any papers we send to the mailing address we have for you. If you change your address and do not notify us in writing, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

<<Option 48>>

DONE and ISSUED this the <<Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<Year>>.

s/<<1st initial & Last Name Resp Employee from ZAPO>>
Authorized Representative
Florida Department of Revenue

This document has been electronically signed as authorized by s. 668.004, F.S.

Enclosures:
Child Support Guidelines Worksheet(s)
Financial Affidavits
<<Option 49>>

Copies furnished to:
<<Option 33>>
<<CP/CTR name>>

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4. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent.

Child(ren) Name
<<Child1Name>>
<<Child2Name>>

Date of Birth
<<Child1DOB>>
<<Child2DOB>>

5. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Modified Order.
6. This Final Modified Order is being entered without a hearing because: (Not Applicable – This is a Proposed Modified Order)
7. The Child Support Program makes the following findings of fact:
- a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
 - b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$<<Petitioning Parent's Net Income>> (<<Petitioning Parent's Percent Support Need>> percent of the parents' combined net income).
 - c. Monthly child care costs are \$<<Monthly Child Care Expense>>.
 - d. Monthly health insurance costs for the child(ren) are \$<<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

8. The total monthly child support need under Florida's Child Support Guidelines is \$<<Total Monthly Child Support Need>>.
9. The Respondent's guideline share of the total child support need is \$<<CurrSupAmt>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 7.

<<Option 15>>

10. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

<<Option 17>>

<<Option 18>>

11. <<Option 50>>

<<Option 20>>

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Based upon the Findings of Fact and Conclusions of Law and in accordance with section 409.2563, Florida Statutes, it is ORDERED that:

A. The Respondent shall pay support for the following child(ren):

<u>Child(ren)'s Name</u>	<u>Date of Birth</u>
<<Child1FullName>>	<<Child1DOB>>
<<Child2FullName>>	<<Child2DOB>>

B. Starting _____ (Start date will be stated in the Final Modified Order) the Respondent shall pay:

\$<<CurrSupAmt>> per month current support, plus
\$<<Total Payment for Past-Due Support>> per month to reduce the arrears amount of
\$<<Total Past Due Owed>>, for a total monthly payment of
\$<<Total Monthly Payment>>.

When the total past-due support amount and any arrears that accrue after the date of this Final Modified Order are paid, the monthly obligation becomes the current support amount.

C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to the <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by the Child Support Program.

D. Duration of order. This Final Modified Order stays in effect until:

- (1) Vacated, modified, suspended or terminated by the Child Support Program;
- (2) Vacated on appeal; or
- (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

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E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>>percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Modified Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Modified Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Modified Order.

<<Option 51>>

<<Option 25>>

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OPTION 1 (When applicable):

- A. AMENDED (use in heading only)
- B. Amended

OPTION 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

OPTION 13.1 (for parent who owes support)

- A. imputed
- B. actual

OPTION 13.2 (for parent due support)

- A. imputed
- B. actual

OPTION 14.1 (User selects additional findings related to income used for support guidelines for the parent who owes support) Select only when parent who owes support's income is imputed. Choose either A1, A2, or A3.

- A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 14.2 (User selects additional findings related to income used for support guidelines for the parent due support) Select only when parent due support/other parent (13.2) income is imputed. Choose either B1 or B2

- A. The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

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OPTION 15 (Based on guideline information)

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.] When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

- A.** A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B.** The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C.** Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D.** Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E.** Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F.** Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G.** Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.
- H.** Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- I.** Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J.** Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K.** Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L.** Adjustments needed to achieve and equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M.** The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N.** The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

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[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

OPTION 15.1

- A.** more
- B.** less

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OPTION 16.1 (Select whether health insurance is or is not available at reasonable cost to the parent who owes support)

- A. is
- B. is not

OPTION 16.2 (Select whether health insurance is or is not accessible to the child through the parent who owes support)

- A. is
- B. is not

OPTION 16.3 (Select whether health insurance is or is not available at reasonable cost to the parent due support)

- A. is
- B. is not

OPTION 16.4 (Select whether health insurance is or is not accessible to the child through the parent due support)

- A. is
- B. is not

OPTION 17

A. When parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

OPTION 18 [Select A, B, or C]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

OPTION 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

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OPTION 20A (Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.)

The Respondent's obligation of \$<<DevOblig>> is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

Option 20B

<<Free Form Text>>

Option 20C Must be selected when the past due amount owed is positive, greater than 0.00 (for OX120, OA120, OA120R, OX140, OA140 and OA140R)

The Respondent has not made all payments as ordered under the <<Render Date of Order Being Modified>> Final Order and/or has not paid all retroactive support. Total past due support owed on this case, including retroactive support, is \$<<Total Past Due Owed>> as of <<date>>.

Option 23

A. When parent due support is providing health insurance

The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)'s entitlement.

OPTION 25 (Include if user selects)

Additional Provisions: (Center as Header)
<<Free Form Text>>

OPTION 31 (Based on the office handling the case.)

A. <<ZCCOUNTY_CODES>>

OPTION 33 (Use B if Respondent has an attorney)

- A. <<NCP Name>>
- B. <<NCP Attorney Name>>
 <<NCP Attorney Address>>

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OPTION 35 (Notice goes to both parent who owes support and parent due support)

- A. <<NCP Name>>
 <<NCP Address1>>
 <<NCP Address2>>
- B. <<CP/CTR Name>>
 <<CP/CTR Address>>
 <<CP/CTR Address2>>

OPTION 36 (Reason for order modification)

- A. the needs of the child(ren) and/or financial circumstances of one or both parents have changed.
- B. <<Free Form Text>>

OPTION 38

- A. Health Insurance is to be provided by <<LV_HI_PROVIDER>>.
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

OPTION 39

- A. The <<LV_HI_PROVIDER>> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

OPTION 40

- A. an increase
- B. a decrease

OPTION 41

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<1st step down support amount>> per month current support.

Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<2nd step down support amount>> per month current support

Option 47

A. [Insert when neither blank Title IV-D Standard Parenting Time Plan nor signed parenting time plan is enclosed with Proposed Order.]

If there is a hearing, DOAH may enter a Final Order.

B. [Insert when either blank Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Proposed Order.]

If there is a hearing, DOAH may enter a Final Order, which would include a parenting time plan or Title IV-D Standard Parenting Time Plan that is agreed to and signed by both parents.

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Option 48

A. [Insert when neither blank Title IV-D Standard Parenting Time Plan nor signed parenting time plan is enclosed with Proposed Order. ZAPO parenting time indicator = N]

I. If you have questions about this Proposed Order call <<Option 31>> or see us in person at <<CSE Local Office and Address>>.

B. [Insert when a blank Title IV-D Standard Parenting Time Plan is enclosed with Proposed Order.]

H. If provided with a written parenting time plan agreed to and signed by both parents, we will make it a part of the Final Order. A blank Title IV-D Standard Parenting Time Plan is included with this notice. If you and the other parent both agree to, sign, and return either the Title IV-D Standard Parenting Time Plan or your own parenting time plan before a Final Order is entered, we will make it a part of the Final Order. A parenting time plan that is made a part of the Final Order may only be modified or enforced by a court. The Department is not authorized to modify or enforce a parenting time plan.

I. If you have questions about this Proposed Order call <<Option 31>> or see us in person at <<CSE Local Office and Address>>.

Option 49

A. [Insert when blank Title IV-D Standard Parenting Time Plan is included with Proposed Order.]

Title IV-D Standard Parenting Time Plan

B. [Insert when nonstandard parenting time plan signed by both parents is enclosed with Proposed Order.]

Signed Parenting Time Plan

Option 50

A. [Insert when blank Title IV-D Standard Parenting Time Plan is included with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

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B. [Insert when either signed Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

Option 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

- I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

Option 52 [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

- 4. The enclosed parenting time plan has been agreed to and signed by both parents and will be made a part of the Final Order.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CaseNumber>>

VS.

<<NCPName>>
Respondent.

FINAL MODIFIED ADMINISTRATIVE SUPPORT ORDER

The Florida Department of Revenue, Child Support Program, enters this Final Modified Administrative Support Order (Final Modified Order). We have considered the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Modified Order we refer to <<NCPName>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

- 1. The Department of Revenue has subject matter jurisdiction in this proceeding and enters this Final Modified Order as authorized by section 409.2563, Florida Statutes. There is no judicial support order for the child(ren).
2. On <<Render Date of Order Being Modified>> the Child Support Program issued a Final Administrative Support Order (Final Order) establishing the Respondent's support obligations. DOR reviewed the Final Order as provided by section 409.2564(11), Florida Statutes, and applied the child support guidelines in section 61.30, Florida Statutes, to the current circumstances of the parties and child(ren). Having completed the review the Child Support Program finds that the support order should be modified because <<Option 36>>
3. The Child Support Program is providing Title IV-D child support services for <<CP/CTR Name>>, the <<Option 11>> of the child(ren) named in Paragraph 4. The child(ren) resides with <<CP/CTR Name>> most of the time.

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CS-OA140R
Rule 12E-1.030
Florida Administrative Code
Effective 09/18

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4. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent.

Child(ren) Name	Date of Birth
<<Child1Name>>	<<Child1DOB>>
<<Child2Name>>	<<Child2DOB>>

5. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Modified Order.

6. This Final Modified Order is being entered without a hearing because <<Option 12>>.

7. The Child Support Program makes the following findings of fact:

- a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
- b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$ <<Petitioning Parent's Net Income>> (<<CP Percent Support Need>> percent of the parents' combined net income).
- c. Monthly child care costs are \$ <<Monthly Child Care Expense>>.
- d. Monthly health insurance costs for the child(ren) are \$ <<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

8. The total monthly child support need under Florida's Child Support Guidelines is \$ <<Total Monthly Child Support Need>>.

9. The Respondent's guideline share of the total child support need is \$ <<CurrSupAmt>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 7.

<<Option 15>>

10. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child

<<Option 17>>

<<Option 18>>

11. <<Option 50>>

<<Option 20>>

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Based upon the Findings of Fact and Conclusions of Law and in accordance with section 409.2563, Florida Statutes, it is ORDERED that:

A. The Respondent shall pay support for the following child(ren):

<u>Child(ren)'s Name</u>	<u>Date of Birth</u>
<<Child1FullName>>	<<Child1DOB>>
<<Child2FullName>>	<<Child2DOB>>

B. Starting <<Payment Start Date>> the Respondent shall pay:

\$<<CurrSupAmt>> per month in current support, plus
\$<<Total Payment for Past-Due Support>> per month to reduce the arrears amount of
\$<< Total Past Due Owed>>, for a total monthly payment of
\$<<Total Monthly Payment>>.

When the total past-due support amount and any arrears that accrue after the date of this Final Modified Order are paid, the monthly obligation becomes the current support amount.

C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by the Child Support Program.

D. Duration of order. This Final Modified Order stays in effect until:

- (1) Vacated, modified, suspended or terminated by the Child Support Program;
- (2) Vacated on appeal; or
- (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

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E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Modified Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Modified Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Modified Order.

<<Option 51>>

<<Option 25>>

Effective Date. This Final Modified Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. The Final Order has been rendered on this date by filing it in the official records of the Florida Department of Revenue and serving it on the respondent.

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Copy furnished this date to:
<<County Name>> County Clerk of the Circuit Court

<<Option 33>>
<<CP/CTR name>>

NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Modified Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CaseNumber>>

vs.

<<NCPName>>
Respondent.

**INCOME DEDUCTION ORDER
ADMINISTRATIVE SUPPORT PROCEEDING**

The Florida Department of Revenue, Child Support Program enters this Income Deduction Order regarding the Respondent's child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to Respondent <<NCPName>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:
 - (a) \$<<CurrSupAmt>> per month for current child support, plus
 - (b) \$<< Total Payment for Past-Due Support >> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of \$<<Total Past Due Owed>> is paid,
 - (c) for a total monthly payment of \$<<Total Monthly Payment>>
 - (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

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2. To deduct 100 percent of any income paid in the form of a bonus or other similar one-time payment, up to the amount of the arrearage reported in the Order/Notice to Withhold, or any subsequent past-due amount that accrues.
3. To send these amounts to:

Florida State Disbursement Unit
 <<SDUAddress>>

Your check or other form of payment must include the Respondent's name, the date the deduction was made, and the court depository number <<Depository Number>>.

4. Not to deduct more than the amounts allowed under Section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. 1673(b), as amended.
5. To deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties if a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage. This amount is to be deducted until the delinquency and any attorney's fees and costs are paid in full. No deduction may be applied to attorney's fees and costs until the delinquency is paid in full.
6. To continue income deduction at the rate in effect immediately prior to emancipation, if the obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs. Continued deduction at that rate shall continue until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified by the DOR or a court.

This Income Deduction Order or an Income Deduction Notice will be served on the Respondent's present and future employers. Enforcement of the Income Deduction Order may only be contested on the grounds of mistake of fact regarding the amount due pursuant to the order establishing, enforcing, or modifying the amounts in paragraph 1, or the identity of the Respondent, the Petitioning parent/caregiver, or the employer.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
 Director, Child Support Program
 Authorized Representative
 Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. The Final Order has been rendered on this date by filing it in the official records of the Florida Department of Revenue and serving it on the respondent.

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MAIL USE
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<<Option 56>>

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Notes:

- (1) The Certificate of Rendition paragraph must remain all together on a single page.
- (2) The Income Deduction Order section of this form must start on its own page.

OPTION 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

OPTION 13.1 (for parent who owes support)

- A. imputed
- B. actual

OPTION 13.2 (for parent due support)

- A. imputed
- B. actual

OPTION 14.1 (User selects additional findings related to income used for support guidelines for the parent who owes support) Select only when parent who owes support's income is imputed. Choose either A1, A2, or A3.

- A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 14.2 (User selects additional findings related to income used for support guidelines for the parent due support) Select only when parent due support/other parent (13.2) income is imputed. Choose either B1 or B2

- A. The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

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OPTION 15 (Based on guideline information)

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.] When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

- A.** A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B.** The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C.** Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D.** Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E.** Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F.** Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G.** Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.
- H.** Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- I.** Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J.** Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K.** Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L.** Adjustments needed to achieve and equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M.** The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N.** The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

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[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

OPTION 15.1

- A. more
- B. less

OPTION 16.1 (Select whether health insurance is or is not available at reasonable cost to the parent who owes support)

- A. is
- B. is not

OPTION 16.2 (Select whether health insurance is or is not accessible to the child through the parent who owes support)

- A. is
- B. is not

OPTION 16.3 (Select whether health insurance is or is not available at reasonable cost to the parent due support)

- A. is
- B. is not

OPTION 16.4 (Select whether health insurance is or is not accessible to the child through the parent due support)

- A. is
- B. is not

OPTION 17

A. When parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

OPTION 18 [Select A, B, or C]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

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OPTION 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

OPTION 20A (Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.)

The Respondent’s obligation of \$<<DevOblig>> is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

Option 20B

<<Free Form Text>>

Option 20C Must be selected when the past due amount owed is positive, greater than 0.00 (for OX120, OA120, OA120R, OX140, OA140 and OA140R)

The Respondent has not made all payments as ordered under the <<Render Date of Order Being Modified>> Final Order and/or has not paid all retroactive support. Total past due support owed on this case, including retroactive support, is \$<<Total Past Due Owed>> as of <<date>>.

Option 23

A. When parent due support is providing health insurance

The Respondent’s share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent’s share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)’s entitlement.

OPTION 25 (Include if user selects)

Additional Provisions: (Center as Header)

<<Free Form Text>>

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OPTION 31 (Based on the office handling the case.)

A. <<ZCCOUNTY_CODES>>

OPTION 33 (Use B if Respondent has an attorney)

A. <<NCP Name>>

B. <<NCP Attorney Name>>

<<NCP Attorney Address>>

OPTION 35 (Notice goes to both parent who owes support and parent due support)

- A. <<NCP Name>>
<<NCP Address1>>
<<NCP Address2>>
- B. <<CP/CTR Name>>
<<CP/CTR Address>>
<<CP/CTR Address2>>

OPTION 36 (Reason for order modification)

- A. the needs of the child(ren) and/or financial circumstances of one or both parents have changed.
- B. <<Free Form Text>>

OPTION 38

- A. Health Insurance is to be provided by <<LV_HI_PROVIDER>>.
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

OPTION 39

- A. The <<LV_HI_PROVIDER>> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change.
<<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

OPTION 40

- A. an increase
- B. a decrease

OPTION 41

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

XXXX \$<<1st step down support amount>> per month current support.

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XXXX Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

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XXXX \$<<2nd step down support amount>> per month current support

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Option 47

A. [Insert when neither blank Title IV-D Standard Parenting Time Plan nor signed parenting time plan is enclosed with Proposed Order.]

If there is a hearing, DOAH may enter a Final Order.

B. [Insert when either blank Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Proposed Order.]

If there is a hearing, DOAH may enter a Final Order, which would include a parenting time plan or Title IV-D Standard Parenting Time Plan that is agreed to and signed by both parents.

Option 48

A. [Insert when neither blank Title IV-D Standard Parenting Time Plan nor signed parenting time plan is enclosed with Proposed Order. ZAPO parenting time indicator = N]

I. If you have questions about this Proposed Order call <<Option 31>> or see us in person at <<CSE Local Office and Address>>.

B. [Insert when a blank Title IV-D Standard Parenting Time Plan is enclosed with Proposed Order.]

H. If provided with a written parenting time plan agreed to and signed by both parents, we will make it a part of the Final Order. A blank Title IV-D Standard Parenting Time Plan is included with this notice. If you and the other parent both agree to, sign, and return either the Title IV-D Standard Parenting Time Plan or your own parenting time plan before a Final Order is entered, we will make it a part of the Final Order. A parenting time plan that is made a part of the Final Order may only be modified or enforced by a court. The Department is not authorized to modify or enforce a parenting time plan.

I. If you have questions about this Proposed Order call <<Option 31>> or see us in person at <<CSE Local Office and Address>>.

Option 49

A. [Insert when blank Title IV-D Standard Parenting Time Plan is included with Proposed Order.]

Title IV-D Standard Parenting Time Plan

B. [Insert when nonstandard parenting time plan signed by both parents is enclosed with Proposed Order.]

Signed Parenting Time Plan

Option 50

A. [Insert when blank Title IV-D Standard Parenting Time Plan is included with Proposed Order.]

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A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

Option 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

- I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

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Child Support Program

<<Option 1>> Proposed Administrative
<<Option 2>> Support Order

┌ <<Option 35>>

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CaseNumber>>
Activity Number: <<Activity Number>>

└

Attached is a proposed administrative support order. Please read this Proposed Order in detail. In this Proposed Order we refer to <<NCPName>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

The Proposed Order includes:

- a. **Current child support** of \$<<CurrSupAmt>> per month.
- b. **Past (Retroactive) support** of \$<<Monthly Retro Payment>> per month.
- c. **Health Insurance.** <<Option 38>>.
- d. **Noncovered medical expenses.** The Respondent is responsible for <<NCP Percent Support Need>> percent. The Petitioning/other parent is responsible for <<CP Percent Support Need>> percent.

The start date for payments and health insurance (if ordered) will be covered in the Final Order.

WHAT YOU NEED TO DO

IF YOU AGREE WITH THIS PROPOSED ORDER	IF YOU <u>DO NOT</u> AGREE WITH THIS PROPOSED ORDER
<p>You do not need to do anything. The Department will issue a Final Order as outlined above.</p> <p>Learn more about the effects of a Final order on page 2.</p>	<ul style="list-style-type: none"> • Please contact us by phone or in writing within 10 days. You can provide additional information and/or request an informal discussion. We will work with you to resolve any concerns or questions you have. • Request a hearing by filing a written request within 20 days from the date of this Proposed Order. Address your written request to the Deputy Agency Clerk at the address in paragraph C on page 2. <p>If you do not agree with this Proposed Order and do not contact us as described above, the Department will issue a Final Order that requires you to provide child support as outlined above. Learn more about the effects of a Final Order on page 2.</p>

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The Florida Department of Revenue, Child Support Program, issues this <<Option 1>> Proposed Administrative <<Option 2>> Support Order (Proposed Order) as authorized by section<<Option 5>> 409.2563, Florida Statutes.

<<Option 46>>

Respondent's Notice of Rights

- A. If you the Respondent, <<NCPName>>, agree to the terms of this Proposed Order you do not need to do anything. We will issue a Final Order.
- B. If you have questions or want to discuss this Proposed Order with us informally, contact us at the address or phone number provided. If you ask for an informal discussion within 10 days from the issue date of this proposed order, your time to ask for a hearing will be extended until 10 days after we notify you in writing that the informal discussions have ended. We will work with you to resolve any concerns you have.
- C. If you disagree with this Proposed Order, you may ask for a hearing by filing a written request with the Deputy Agency Clerk at the following address:

Deputy Agency Clerk
<< CSE Local Office and Address>>

Your written request must be received no later than 20 days after the issue date of this proposed order, unless the time to request a hearing is extended under paragraph B. If you file a request for hearing, you should tell us in writing why you disagree with this Proposed Order, stating each point of disagreement.

If you file a timely request for a hearing, the Division of Administrative Hearings (DOAH) will mail you written notice of the date, time, and place of the hearing. If there is a hearing you will be able to tell your story to an administrative law judge who will decide the case. You are allowed to bring witnesses, present information, argue your case, and ask questions of any witnesses that testify. <<Option 47>>

<<Option 28>>

If you do not file a timely request for a hearing, you will lose your right to a hearing and we may render a Final Order that incorporates the findings of this Proposed Order.

- D. If you do not respond timely to this Proposed Order we will issue a Final Order that <<Option 29>> requires you to provide support. We will mail the Final Order to you and the Petitioning parent (or caregiver, if applicable) and file a copy with the clerk of the circuit court. If we or an administrative law judge issues a Final Order, you have the right to seek judicial review in the District Court of Appeal.

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Effect of Final Order

E. <<Option 30>> If we issue a Final Order, we may enforce the support obligation by any lawful means, including:

- Requiring your employer to deduct payments from your income
- Filing liens against your property
- Suspending drivers, occupational, and recreational licenses
- Attaching bank accounts and settlement proceeds
- Obtaining judgments by operation of law against you
- Taking your lottery winnings and federal income tax refunds
- Taking 40 percent of your unemployment benefits
- Taking part of your worker’s compensation benefits
- Asking a court to enforce the order

If payments are late we will report the amount owed to credit reporting agencies.

F. If we issue a Final Order we will issue an income deduction order that will be effective right away.

Requirement to Notify Department of Revenue
Change of Address and Other Changes

G. Both parents (and caregiver, if any) must tell us of any changes concerning identity, contact information, or location. This includes name, social security number, residential and mailing addresses, phone numbers, driver’s license numbers, and names, addresses, and phone numbers of employers. You must promptly notify us in writing of any change in your mailing address. We will assume you receive any papers we send to the mailing address we have for you. If you change your address and do not notify us in writing, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

<<Option 48>>

DONE and ISSUED this the <<Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<Year>>.

s/<<1st initial & Last Name Resp Employee from ZAPO>>
Authorized Representative
Florida Department of Revenue

This document has been electronically signed as authorized by s. 668.004, F.S.

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Enclosures:
Child Support Guidelines Worksheet(s)
Financial Affidavits
<<Option 49>>

Copies furnished to:
<<Option 33>>
<<CP/CTR name>>

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>

Case Number: <<CSECaseNo>>

vs.

<<NCP NAME>>
Respondent.

FINAL ADMINISTRATIVE <<OPTION 2>> SUPPORT ORDER

Important Notice: This is only a Proposed Order at this time. It is not yet in effect. If you disagree with this Proposed Order, read the Notice of Rights section above. It tells you what to do to request a hearing. If you do nothing, we will enter this as a Final Order.

The Florida Department of Revenue, Child Support Program, enters this Final Administrative <<Option 2>> Support Order (Final Order) to establish <<Option 3>> a support obligation for the child(ren) named in Paragraph 5. We have considered <<Option 4>> the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

1. The Child Support Program has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section <<Option 5>> 409.2563, Florida Statutes.
2. The Child Support Program is providing Title IV-D child support services for <<CP/CTR Name>>, the <<Option 6>> of the child(ren) named in Paragraph 5. <<Option 6.1>>
3. There is no support order for the child(ren) named in Paragraph 5. <<Option 7>>
4. <<Option 8>>
5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent. <<Option 9>>

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Child(ren) Name	Date of Birth
<<Child1Name>>	<<Child1DOB>>
<<Child2Name>>	<<Child2DOB>>
<<Option 10>>	

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Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

- A. <<NCP Name>> is the legal <<Option 22>> parent of <<Child1FullName>>, date of birth <<Child1DOB>>
<<NCP Name>> is the legal <<Option 22>> parent of <<Child2FullName>>, date of birth <<Child2DOB>>

B. Starting _____(Start date will be stated in the Final Order) the Respondent shall pay:

\$<<Current Support>> per month current support, plus
\$<<Monthly Retro Support Payment>> per month to reduce the retroactive support amount of
\$<<Net Retro Support Owed>>, for a total monthly payment of
\$<<Total Monthly Payment>>

When the total retroactive support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

- C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to the <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

- D. Duration of order. This Final Order stays in effect until:
 - (1) Vacated, modified, suspended or terminated by DOR;
 - (2) Vacated on appeal; or
 - (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

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<<Option 41>>

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Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

- E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>
The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

- F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

- G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order.

- H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total monthly payment amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 51>>

<<Option 25>>

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Option 1 (When applicable):

- A. AMENDED (use in heading only)
- B. Amended

Option 2 (When proceeding determines paternity)

- A. PATERNITY AND (use in heading only)
- B. Paternity and

Option 3 - If activity is for paternity and support order:

Paternity and

Option 4 (when proceeding determines paternity):

genetic testing results and

Option 5 (When proceeding determines paternity) (the leading 's' makes statute plural in the order)

s 409.256 and

Option 6

- A. parent
- B. caregiver

Option 6.1 (for each child for whom respondent is excluded by genetic testing,)

Based on the attached genetic test results the Respondent is not the biological father of <<Child X>>.

Option 7 (A or B)

A. When proceeding determines paternity in non-mixed case

Paternity has not been established previously and the child(ren) was not born or conceived when the mother was married.

B. When proceeding establishes paternity in mixed case (for each child)

Paternity has not been established previously for <<Child Y>> and the child was not born or conceived when the mother was married.

Option 8 – Jurisdiction/Long Arm for Parent Who Owes Support/alleged father

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A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, and he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before

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this proceeding started.

- 3. maintained a matrimonial domicile in this state before this proceeding started.
- 4. acknowledged paternity of the child(ren) in this state before this proceeding started.
- 5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
- 6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

Option 9:

When proceeding determines paternity in non-mixed case (don't use option 10 when 9 is selected).

Based on the attached genetic test results that equal or exceed a 99 percent probability of paternity, which are hereby incorporated by reference and made a part of this Final Order, the Respondent is the legal and biological father of the following child(ren):

Option 10 One entry for each child. (A-F Based on paternity codes associated with individual child BP record. H based on existence of ZGT activity involving the child associated with the parent activity)

- A. Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
- B. Paternity has been established for <<Child Z>> through a court order issued within the State of Florida.
- C. Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived.
- D. Paternity has been established for <<Child Z>> in another state by a court, other tribunal, or voluntary acknowledgment.
- E. Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child's birth.
- F. Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.
- G. Paternity is not an issue for <<Child Z>> because the Respondent is the mother to the child.
- H. Paternity has been established for <<Child Z>> based on the attached genetic test results that equal or exceeds a 99 percent probability of paternity.

Option 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

Option 13.1 (for NCP)

- A. imputed
- B. actual

Option 13.2 (for CP)

- A. imputed
- B. actual

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Option 14.1 User selects additional findings related to income used for support guidelines for the NCP

Select only when NCP's income is imputed. Choose either A1, A2, or A3.

- A.** The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B.** The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C.** There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore, an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

Option 14.2 User selects additional findings related to income used for support guidelines for the CP

Select only when CP/OP (13.2) income is imputed. Choose either B1 or B2

- A.** The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B.** The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C.** There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore, an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

Option 15 Based on guideline information

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):
[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.]

When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

- A.** A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B.** The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C.** Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D.** Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E.** Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F.** Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G.** Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.

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- H. Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- I. Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J. Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K. Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L. Adjustments needed to achieve and equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M. The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N. The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

Option 15.1

- A. more
- B. less

Option 16.1 Select whether health insurance is or is not available at reasonable cost to the NCP

- A. is
- B. is not

Option 16.2 Select whether health insurance is or is not accessible to the child through the NCP

- A. is
- B. is not

Option 16.3 Select whether health insurance is or is not available at reasonable cost to the CP

- A. is
- B. is not

Option 16.4 Select whether health insurance is or is not accessible to the child through the CP

- A. is
- B. is not

Option 17

A. When CP is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the NCP or the CP parent (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

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Option 18 [Select A, B, or C]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

Option 19: Retroactive support

A. System pop when retroactive support is ordered

The total past (retroactive) child support amount in Paragraph B is based on the factors listed in the enclosed child support guideline worksheet(s).

The Respondent shall pay retroactive support for <<Number Months Retro Owed>>months. This is the period(s) of time when the Respondent did not live together with the child(ren), during the 24 months before <<Date Served With Initial Notice>>, the date the Respondent was served with the initial notice in this proceeding. If a Final Order is issued, monthly support that accrues between now and the date the first payment is due will be added to the total retroactive support amount in the Final Order.

The retroactive support amount of \$<<Net Retro Support Owed>> is calculated <<Option 19A1/19A2>>

<<Option 19A3>

Select either 19A1 or 19A2

19A1. at the same monthly rate as current support.

19A2. based on the monthly amounts as shown in the enclosed Guideline Worksheet(s) for the retroactive period. The retroactive support amount is calculated differently than current support because<<Free Form Text>>.

19A3 - If credit provided for payments made

The Respondent is given \$<<Retro Credit>> credit for support payments actually made or in-kind payments made during the retroactive period.

B. Select one of the following if retroactive support is not ordered

1. Past (retroactive) support is not appropriate because <<Free Form Text>>.
2. Past (retroactive) support is being waived by the Petitioning parent or caregiver

Option 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

Option 20A Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.

The Respondent’s obligation of \$<<DevOblig>>is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

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Option 20B

<<Free Form Text>>

Option 21 When proceeding determines paternity (the leading ‘;’ is needed in the order)

, 409.256

Option 22 When proceeding determines paternity

and biological

Option 23

A. When CP is providing health insurance

The Respondent’s share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent’s share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)’s entitlement.

Option 25 (Include if user selects)

Additional Provisions: (Center as Header)

<<Free Form Text>>

Option 28

A. When paternity is already established

Any hearing will consider issues related to child support. Neither DOR nor DOAH has authority in this proceeding to decide issues of divorce, alimony, or contested paternity. Only the circuit court may decide these issues.

B. When proceeding determines paternity

Any hearing will consider issues related to paternity and/or child support. Neither we nor DOAH may decide issues concerning name change.

Option 29 When proceeding determines paternity

establishes paternity and

Option 30 When proceeding determines paternity

If a Final Order is rendered, it will have the same effect as a judgment of paternity entered by the circuit court under chapter 742, Florida Statutes. You will be the legal father of the below named child(ren), and gain all the rights and responsibilities of a legal parent.

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Option 31 (Based on the office handling the case.)

A. <<COUNTYPHONENUMBER>>

Option 33 (Use B if Respondent has an attorney)

- A. <<NCP Name>>
- B. <<NCP Attorney Name>>
<<NCP Attorney Address>>

Option 35 (Notice goes to both NCP and CP)

- A. <<NCP Name>>
<<NCP Address1>>
<<NCP Address2>>
- B. <<CP/CTR Name>>
<<CP/CTR Address>>
<<CP/CTR Address2>>

Option 38:

- A. Health Insurance is to be provided by <<LV_HI_PROVIDER>>.
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

Option 39:

- A. The <<LV_HI_PROVIDER>> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

Option 41:

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date - 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

XXXX \$<<1st step down support amount>> per month current support.

XXXX
XXXX Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date - 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

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XXXX \$<<2nd step down support amount>> per month current support.

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Option 46

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

The enclosed parenting time plan has been agreed to and signed by both parents and will be made a part of the Final Order.

Option 47

A. [Insert when neither blank Title IV-D Standard Parenting Time Plan nor signed parenting time plan is enclosed with Proposed Order.]

If there is a hearing, DOAH may enter a Final Order.

B. [Insert when either blank Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Proposed Order.]

If there is a hearing, DOAH may enter a Final Order, which would include a parenting time plan or Title IV-D Standard Parenting Time Plan that is agreed to and signed by both parents.

Option 48

A. [Insert when neither blank Title IV-D Standard Parenting Time Plan nor signed parenting time plan is enclosed with Proposed Order. ZAPO parenting time indicator = N]

I. If you have questions about this Proposed Order call <<**Option 31**>> or see us in person at <<**CSE Local Office and Address**>>.

B. [Insert when a *blank* Title IV-D Standard Parenting Time Plan is enclosed with Proposed Order.]

H. If provided with a written parenting time plan agreed to and signed by both parents, we will make it a part of the Final Order. A blank Title IV-D Standard Parenting Time Plan is included with this notice. If you and the other parent both agree to, sign, and return either the Title IV-D Standard Parenting Time Plan or your own parenting time plan before a Final Order is entered, we will make it a part of the Final Order. A parenting time plan that is made a part of the Final Order may only be modified or enforced by a court. The Department is not authorized to modify or enforce a parenting time plan.

I. If you have questions about this Proposed Order call <<**Option 31**>> or see us in person at <<**CSE Local Office and Address**>>.

XXXX **Option 49**

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XXXX **A. [Insert when *blank* Title IV-D Standard Parenting Time Plan is included with Proposed Order.]**

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XXXX Title IV-D Standard Parenting Time Plan

XXXX

XXXX **B. [Insert when nonstandard parenting time plan signed by both parents is enclosed with Proposed Order.]**

XXXX

XXXX Signed Parenting Time Plan

XXXX

XXXX

Option 50

A. [Insert when *blank* Title IV-D Standard Parenting Time Plan is included with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

Option 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

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Child Support Program

<<Option 1>> Proposed Administrative
 <<Option 2>> Support Order

<<Option 35>>

Depository Number: <<DepositoryNo>>
 Child Support Case Number: <CaseNumber>>
 Activity Number: <<Activity Number>>

Attached is a proposed administrative support order. Please read this order in detail. In this Proposed Order we refer to <<NCPName>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

This order includes:

- a. **Current child support** of \$<<CurrSupAmt>> per month.
- b. **Past (Retroactive) support** of \$<<Monthly Retro Payment>> per month.
- c. **Health Insurance.** <<Option 38>>.
- d. **Noncovered medical expenses.** The Respondent is responsible for <<NCP Percent Support Need>> percent. The Petitioning/other parent is responsible for <<CP Percent Support Need>> percent.

The start date for payments and health insurance (if ordered) will be covered in the Final Order.

WHAT YOU NEED TO DO

IF YOU AGREE WITH THIS PROPOSED ORDER	IF YOU DO NOT AGREE WITH THIS PROPOSED ORDER
<p>You do not need to do anything. The Department will issue a Final Order as outlined above.</p> <p>Learn more about the effects of a Final Order on page 2.</p>	<ul style="list-style-type: none"> • Please contact us by phone or in writing within 10 days. You can provide additional information and/or request an informal discussion. We will work with you to resolve any concerns or questions you have. • Request a hearing by filing a written request within 20 days from the date of this Proposed Order. Address your written request to the Deputy Agency Clerk at the address in paragraph C on page 2. <p>If you do not agree with this Proposed Order and do not contact us as described above, the Department will issue a Final Order that requires you to provide child support as outlined above. Learn more about the effects of a Final Order on page 2.</p>

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The Florida Department of Revenue, Child Support Program, issues this <<Option 1>> Proposed Administrative <<Option 2>> Support Order (Proposed Order) as authorized by section<<Option 5>> 409.2563, Florida Statutes.

<<Option 46>>

Respondent's Notice of Rights

- A. If you the Respondent, <<NCPName>>, agree to the terms of this Proposed Order you do not need to do anything. We will issue a Final Order.
- B. If you have questions or want to discuss this Proposed Order with us informally, contact us at the address or phone number provided. If you ask for an informal discussion within 10 days from the issue date of this proposed order, your time to ask for a hearing will be extended until 10 days after we notify you in writing that the informal discussions have ended. We will work with you to resolve any concerns you have.
- C. If you disagree with this Proposed Order, you may ask for a hearing by filing a written request with the Deputy Agency Clerk at the following address:

Deputy Agency Clerk

<< CSE Local Office and Address >>

Your written request must be received no later than 20 days after the issue date of this Proposed Order, unless the time to request a hearing is extended under paragraph B. If you file a request for hearing, you should tell us in writing why you disagree with this Proposed Order, stating each point of disagreement.

If you file a timely request for a hearing, the Division of Administrative Hearings (DOAH) will mail you written notice of the date, time, and place of the hearing. If there is a hearing you will be able to tell your story to an administrative law judge who will decide the case. You are allowed to bring witnesses, present information, argue your case, and ask questions of any witnesses that testify. <<Option 47>>

<<Option 28>>

If you do not file a timely request for a hearing, you will lose your right to a hearing and we may render a Final Order that incorporates the findings of this Proposed Order.

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- D. If you do not respond timely to this Proposed Order we will issue a Final Order that <<Option 29>> requires you to provide support. We will mail the Final Order to you and the Petitioning parent (or caregiver, if applicable) and file a copy with the clerk of the circuit court. If we or an administrative law judge issues a Final Order, you have the right to seek judicial review in the District Court of Appeal.

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Effect of Final Order

- E. <<Option 30>> If we issue a Final Order, we may enforce the support obligation by any lawful means, including:
 - Requiring your employer to deduct payments from your income
 - Filing liens against your property
 - Suspending drivers, occupational, and recreational licenses
 - Attaching bank accounts and settlement proceeds
 - Obtaining judgments by operation of law against you
 - Taking your lottery winnings and federal income tax refunds
 - Taking 40 percent of your unemployment benefits
 - Taking part of your worker’s compensation benefits
 - Asking a court to enforce the order

If payments are late we will report the amount owed to credit reporting agencies.

- F. If we issue a Final Order we will issue an income deduction order that will be effective right away.

Requirement to Notify Department of Revenue
Change of Address and Other Changes

- G. Both parents (and caregiver, if any) must tell us of any changes concerning identity, contact information, or location. This includes name, social security number, residential and mailing addresses, phone numbers, driver’s license numbers, and names, addresses, and phone numbers of employers. You must promptly notify us in writing of any change in your mailing address. We will assume you receive any papers we send to the mailing address we have for you. If you change your address and do not notify us in writing, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

<<Option 48>>

DONE and ISSUED this the <<Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<Year>>.

s/<<1st initial & Last Name Resp Employee from ZAPO>>
Authorized Representative
Florida Department of Revenue

This document has been electronically signed as authorized by s. 668.004, F.S.

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- Enclosures:
 - Child Support Guidelines Worksheet(s)
 - Financial Affidavits
 - <<Option 49>>

- Copies furnished to:
 - <<Option 33>>
 - <<CP/CTR name>>

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6. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Order.
7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)'s <<Option 11>>.
8. This Final Order is being entered without a hearing because (Not Applicable – This is a Proposed Order).
9. The Child Support Program makes the following findings of fact:
 - a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
 - b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$<<Petitioning Parent's Net Income>> (<<Petitioning Parent's Percent Support Need>> percent of the parents' combined net income).
 - c. Monthly child care costs are \$<<Monthly Child Care Expense>>.
 - d. Monthly health insurance costs for the child(ren) are \$<<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

10. The total monthly child support need under Florida's Child Support Guidelines is \$<<Total Monthly Child Support Need>>.
11. The Respondent's guideline share of the total child support need is \$<<CurrSupAmt>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 9.

<<Option 15>>

12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

<<Option 17>>

<<Option 18>>

XXXX13. <<Option 19>>

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XXXX14. <<Option 50>>

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<<Option 20>>

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Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

- A. <<NCPName>> is the legal <<Option 22>> parent of <<Child1FullName>>, date of birth <<Child1DOB>>
<<NCPName>> is the legal <<Option 22>> parent of <<Child2FullName>>, date of birth <<Child2DOB>>

- B. Starting _____(Start date will be stated in the Final Order) the Respondent shall pay:
 \$<<CurrSupAmt>> per month current support, plus
 \$<<Monthly Retro Support Payment>> per month to reduce the retroactive support amount of
 \$<<Net Retro Support Owed>>, for a total monthly payment of
 \$<<Total Monthly Payment>>

When the total retroactive support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

- C. All payments must be paid by cashier’s check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent’s name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to the <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

- D. Duration of order. This Final Order stays in effect until:
 - (1) Vacated, modified, suspended or terminated by DOR;
 - (2) Vacated on appeal; or
 - (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

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Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total monthly payment amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 51>>

<<Option 25>>

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Option 1 (When applicable):

- A. AMENDED (use in heading only)
- B. Amended

Option 2 (When proceeding determines paternity):

- A. PATERNITY AND (use in heading only)
- B. Paternity and

Option 3 (If activity is for paternity and support order):

Paternity and

Option 4 (when proceeding determines paternity):

genetic testing results and

Option 5 (When proceeding determines paternity) (the leading 's' makes statute plural in the order:

s 409.256 and

Option 6

- A. parent
- B. caregiver

Option 6.1 (for each child for whom respondent is excluded by genetic testing,)

Based on the attached genetic test results the Respondent is not the biological father of <<Child X>>.

Option 7 (A or B)

A. When proceeding determines paternity in non-mixed case

Paternity has not been established previously and the child(ren) was not born or conceived when the mother was married.

B. When proceeding establishes paternity in mixed case (for each child)

Paternity has not been established previously for <<Child Y>> and the child was not born or conceived when the mother was married.

OPTION 8 – Jurisdiction/Long Arm for Noncustodial parent/alleged father

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, and he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.

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- 5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
- 6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

OPTION 9:

When proceeding determines paternity in non-mixed case (don't use option 10 when 9 is selected).

Based on the attached genetic test results that equal or exceed a 99 percent probability of paternity, which are hereby incorporated by reference and made a part of this Final Order, the Respondent is the legal and biological father of the following child(ren):

Option 10 One entry for each child. (A-F Based on paternity codes associated with individual child BP record. H based on existence of Genetic Testing (ZGT) activity involving the child associated with the parent activity)

- A. Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
- B. Paternity has been established for <<Child Z>> through a court order issued within the State of Florida.
- C. Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived.
- D. Paternity has been established for <<Child Z>> in another state by a court, other tribunal, or voluntary acknowledgment.
- E. Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child birth.
- F. Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.
- G. Paternity is not an issue for <<Child Z>> because the Respondent is the mother to the child.
- H. Paternity has been established for <<Child Z>> based on the attached genetic test results that equal or exceeds a 99 percent probability of paternity.

Option 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

Option 13.1 (for parent who owes support)

- A. imputed
- B. actual

Option 13.2 (for parent due support)

- A. imputed
- B. actual

Option 14.1 User selects additional findings related to income used for support guidelines for the parent who owes support

Select only when parent who owes support's income is imputed. Choose either A1, A2, or A3.

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- A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

Option 14.2 User selects additional findings related to income used for support guidelines for the parent due support. Select only when parent due support/other parent (13.2) income is imputed. Choose either B1 or B2

- A. The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

Option 15 Based on guideline information

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.] When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

- A. A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B. The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C. Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D. Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E. Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F. Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G. Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.
- H. Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.

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- I. Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J. Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K. Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L. Adjustments needed to achieve an equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M. The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N. The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

Option 15.1

- A. more
- B. less

Option 16.1 Select whether health insurance is or is not available at reasonable cost to the parent who owes support

- A. is
- B. is not

Option 16.2 Select whether health insurance is or is not accessible to the child through the parent who owes support

- A. is
- B. is not

Option 16.3 Select whether health insurance is or is not available at reasonable cost to the parent due support

- A. is
- B. is not

Option 16.4 Select whether health insurance is or is not accessible to the child through the parent due support

- A. is
- B. is not

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Option 17

A. When parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support(not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

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Option 18 [Select A, B, or C]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

Option 19: Retroactive support

A. System pop when retroactive support is ordered

The total past (retroactive) child support amount in Paragraph B is based on the factors listed in the enclosed child support guideline worksheet(s).

The Respondent shall pay retroactive support for <<Number Months Retro Owed>>months. This is the period(s) of time when the Respondent did not live together with the child(ren), during the 24 months before <<Date Served With Initial Notice>>, the date the Respondent was served with the initial notice in this proceeding. If a Final Order is issued, monthly support that accrues between now and the date the first payment is due will be added to the total retroactive support amount in the Final Order.

The retroactive support amount of \$<<Net Retro Support Owed>> is calculated <<Option 19A1/19A2>> <<Option 19A3>

Select either 19A1 or 19A2

19A1. at the same monthly rate as current support.

19A2. based on the monthly amounts as shown in the enclosed Guideline Worksheet(s) for the retroactive period. The retroactive support amount is calculated differently than current support because<<Free Form Text>>.

19A3 - If credit provided for payments made

The Respondent is given \$<<Retro Credit>> credit for support payments actually made or in-kind payments made during the retroactive period.

B. Select one of the following if retroactive support is not ordered

- 1. Past (retroactive) support is not appropriate because <<Free Form Text>>.
- 2. Past (retroactive) support is being waived by the Petitioning parent or caregiver.

XXXX **Option 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.**

XXXX Additional Findings of Fact and Conclusions of Law

XXXX **Option 20A Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.**

XXXX The Respondent’s obligation of \$<<DevOblig>>is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

Option 20B

<<Free Form Text>>

Option 21 When proceeding determines paternity (the leading ‘,’ is needed in the order)
, 409.256

Option 22 When proceeding determines paternity
and biological

Option 23

A. When parent due support is providing health insurance

The Respondent’s share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent’s share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)’s entitlement.

Option 25 (Include if user selects)

Additional Provisions: (Center as Header)
<<Free Form Text>>

Option 28

A. When paternity is already established

Any hearing will consider issues related to child support. Neither DOR nor DOAH has authority in this proceeding to decide issues of divorce, alimony, or contested paternity. Only the circuit court may decide these issues.

B. When proceeding determines paternity

Any hearing will consider issues related to paternity and/or child support. Neither we nor DOAH may decide issues concerning name change.

Option 29 When proceeding determines paternity

establishes paternity and

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Option 30 When proceeding determines paternity

If a Final Order is rendered, it will have the same effect as a judgment of paternity entered by the circuit court under chapter 742, Florida Statutes. You will be the legal father of the below named child(ren), and gain all the rights and responsibilities of a legal parent.

Option 31 (based on the office handling the case)

A. <<CountyPhoneNumber>>

Option 33 (Use B if Respondent has an attorney)

- A. <<NCPName>>
- B. <<NCP Attorney Name>>
<<NCP Attorney Address>>

Option 35 (Notice goes to both parent who owes support and parent due support)

- A. <<NCP Name>>
<<NCP Address1>>
<<NCP Address2>>
- B. <<CP/CTR Name>>
<<CP/CTR Address>>
<<CP/CTR Address2>>

Option 38:

- A. Health Insurance is to be provided by <<LV_HI_PROVIDER>>.
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

Option 39:

- A. The << LV_HI_PROVIDER>> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

Option 41:

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<1st step down support amount>> per month current support.

XXXX Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

XXXX \$<<2nd step down support amount>> per month current support.

Option 46

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

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B. [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

Option 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

I. The attached Title IV-D Standard Parenting Time Plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CaseNumber>>

Petitioners,

vs.

<<NCPName>>
Respondent.

FINAL ORDER OF PATERNITY

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Order of Paternity.

Findings of Fact and Conclusions of Law

- 1. DOR has subject matter jurisdiction to determine paternity in this administrative proceeding for the child(ren) named below as provided by section 409.256, Florida Statutes.
2. DOR is providing Title IV-D child support services on behalf of <<CPorCTRname>>. The child(ren) resides with <<CPorCTRname>>.
3. The child(ren)'s mother is <<Mother's Full Name>>.
4. The child(ren) was not born or conceived while the mother was married, and the child(ren)'s paternity has not previously been established.
5. <<Option 8>>
6. The attached genetic test results, which are hereby incorporated by reference and made a part of this Final Order, show a 99 percent or greater probability that the Respondent is the biological father of the following child(ren):

Child(ren) Name Date of Birth
<<ChildFullName>> <<ChildDOB>>

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CS-OP50
Rule 12E-1.036
Florida Administrative Code
Effective 09/18

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7. The Respondent did not file a timely request for an administrative hearing in response to DOR's Proposed Order of Paternity, which was served on the Respondent by regular U.S. mail. Under section 409.256(10)(b), Florida Statutes, the Respondent is deemed to have waived the right to a hearing.

<<Option 53>>

<< Free form text1 – If populated starts with paragraph number 8>>

Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 409.2563, Florida Statutes, it is ORDERED that:

A. <<Respname>> is the legal and biological father of:

Child(ren)'s Name	Date of Birth
<<Child1FullName>>	<<ChildDOB>>
<<Child2FullName>>	<<ChildDOB>>

B. The Respondent shall notify DOR in writing within seven (7) days after the date of this Final Order of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, or driver's license number. It will be presumed that the Respondent receives any documents that DOR mails to the most recent mailing address provided by the Respondent.

<<Option 54>>

<<Option 43>>

Effective Date. This Final Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. The Final Order has been rendered on this date by filing it in the official records of the Florida Department of Revenue and serving it on the respondent.

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NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Order of Paternity has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

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<<Option 56>>

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Notes:

(1) The Certificate of Rendition paragraph must remain all together on a single page.

OPTION 8 (Jurisdiction/Long Arm for noncustodial parent/alleged father)

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR’s jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

OPTION 43 (Include if user selects)

A. Additional Provisions: <<Free Form Text>>

Option 53

A. [Insert when neither a signed Title IV-D Standard Parenting Time Plan nor a signed parenting time plan is enclosed with the Final Order.]

8. A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either signed Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Proposed Order.]

8. A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

Option 54

[Insert when either signed Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Final Order.]

C. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

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Option 56

[Insert when no parenting time plan is enclosed and parenting time indicator on the parent activity = Y]

Parenting Time

This Final Order does not include a parenting time plan. A written parenting time plan agreed to and signed by both parents was not provided to the Department as part of this proceeding.

Either parent may file a petition in circuit court to establish a parenting time plan. The enclosed blank form (Petition to Establish a Parenting Time Plan) is available for your use.

The Department of Revenue does not obtain, enforce or modify parenting time plans.

For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and

<<CP/CTR NAME>>

Petitioners,

Depository Number: <<DepositoryNo>>

Child Support Case Number: <<CSECaseNum>>

vs.

<<NCP NAME>>

Respondent.

FINAL ADMINISTRATIVE <<OPTION 2>> SUPPORT ORDER

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Administrative <<Option 2>> Support Order (Final Order) to establish <<Option 3>> a support obligation for the child(ren) named in Paragraph 5. We have considered <<Option 4>> the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

1. The Department of Revenue has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section <<Option 5>> 409.2563, Florida Statutes.
2. DOR is providing Title IV-D services on behalf of <<CP/CTR Name>>, the <<Option 6>> of the child(ren) named in Paragraph 5. <<Option 6.1>>
3. There is no support order for the child(ren) named in Paragraph 5. <<Option 7>>
4. <<Option 8>>
5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent. <<Option 9>>

Child(ren) Name

<<Child1Name>>

<<Child2Name>>

Date of Birth

<<Child1DOB>>

<<Child2DOB>>

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CS-OA40
Rule 12E-1.036
Florida Administrative Code
Effective 09/18

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<<Option 10>>

- 6. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Order.
- 7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)'s <<Option 11>>.
- 8. This Final Order is being entered without a hearing because <<Option 12>>
- 9. DOR makes the following findings of fact:
 - a. The Respondent's <<Option 13.1>> net monthly income is \$ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents' combined net income).
 - b. The Petitioning/other parent's <<Option 13.2>> net monthly income is \$ <<Petitioning Parent's Net Income>> (<<Petitioning Parent's Percent Support Need>> percent of the parents' combined net income).
 - c. Monthly child care costs are \$ <<Monthly Child Care Expense>>.
 - d. Monthly health insurance costs for the child(ren) are \$ <<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

- 10. The total monthly child support need under Florida's Child Support Guidelines is \$ <<Total Monthly Child Support Need>>.
- 11. The Respondent's guideline share of the total child support need is \$ <<Current Support>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 9.

<<Option 15>>

- 12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

<<Option 17>>

<<Option 18>>

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- 13. <<Option 19>>

- 14. <<Option 50>>

<<Option 20>>

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Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

- A. <<NCP Name>> is the legal <<Option 22>> parent of <<Child1FullName>>, date of birth <<Child1DOB>>
<<<NCP Name>> is the legal <<Option 22>> parent of <<Child2FullName>>, date of birth <<Child2DOB>>
- B. Starting <<Payment Start Date>> the Respondent shall pay:

\$<<Current Support>> per month current support, plus
\$<<Monthly Retro Support Payment>> per month to reduce the retroactive support amount of
\$<<Net Retro Support Owed>>, for a total monthly payment of
\$<<Total Monthly Payment>>

When the total retroactive support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

- C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

- D. Duration of order. This Final Order stays in effect until:
 - (1) Vacated, modified, suspended or terminated by DOR;
 - (2) Vacated on appeal; or
 - (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

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E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 51>>

<<Option 25>>

Effective Date. This Final Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

DONE and ORDERED this the <<Day, 1st, 2nd, etc>> day of <<MonthSpelledout>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

XXXX This document has been signed electronically as authorized by section 668.004, Florida Statutes. The Final Order has been rendered on this date by filing it in the official records of the Florida Department of Revenue and serving it on the respondent.

XXXX Copy furnished this date to:
XXXX <<County Name>> County Clerk of the Circuit Court

XXXX <<Option 33>>
XXXX <<CP/CTR name>>

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MAIL USE ONLY

NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review, you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the copy of the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CSECaseNum>>

vs.

<<NCP NAME>>
Respondent.

**INCOME DEDUCTION ORDER
ADMINISTRATIVE SUPPORT PROCEEDING**

The Florida Department of Revenue, Child Support Program (DOR) enters this Income Deduction Order regarding the Respondent's child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to Respondent <<NCP Name>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:
 - (a) \$<<Current Support>> per month for current child support, plus
 - (b) \$<<Monthly Retro Support Payment>> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of \$<<Net Retro Support Owed>> is paid,
 - (c) for a total monthly payment of \$<<Total Monthly Payment>>
 - (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

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Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

2. To deduct 100 percent of any income paid in the form of a bonus or other similar one-time payment, up to the amount of the arrearage reported in the Order/Notice to Withhold, or any subsequent past-due amount that accrues.

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3. To send these amounts to:

Florida State Disbursement Unit
<<SDUAddress>>

Your check or other form of payment must include the Respondent's name, the date the deduction was made, and the court depository number <<Depository Number>>.

- 4. Not to deduct more than the amounts allowed under Section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. 1673(b), as amended.
- 5. To deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties if a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage. This amount is to be deducted until the delinquency and any attorney's fees and costs are paid in full. No deduction may be applied to attorney's fees and costs until the delinquency is paid in full.
- 6. To continue income deduction at the rate in effect immediately prior to emancipation, if the obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs. Continued deduction at that rate shall continue until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified by the DOR or a court.

This Income Deduction Order or an Income Deduction Notice will be served on the Respondent's present and future employers. Enforcement of the Income Deduction Order may only be contested on the grounds of mistake of fact regarding the amount due pursuant to the order establishing, enforcing, or modifying the amounts in paragraph 1, or the identity of the Respondent, the Petitioning parent/caregiver, or the employer.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. The Final Order has been rendered on this date by filing it in the official records of the Florida Department of Revenue and serving it on the respondent.

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<<Option 56>>

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Notes:

- (1) The Certificate of Rendition paragraph must remain all together on a single page.**
- (2) The Income Deduction Order section of this form must start on its own page.**

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OPTIONS PAGE

OPTION 2 (When proceeding determines paternity)

- A. PATERNITY AND (use in heading only)
- B. Paternity and

OPTIONS 3 (If activity is for paternity and support order)

Paternity and

OPTION 4 (When proceeding determine paternity)

genetic testing results and

OPTION 5 (When proceeding determines paternity)(the leading 's' makes statute plural in the order)

s 409.256 and

OPTION 6 (Based on whether parent due support is a Caregiver or not)

- A. parent
- B. caregiver

OPTION 6.1 (For each child for whom respondent is excluded by genetic testing)

Based on the attached genetic test results the Respondent is not the biological father of <<Child X>>.

OPTION 7 (A or B)

A. When proceeding determines paternity in non-mixed case

Paternity has not been established previously and the child(ren) was not born or conceived when the mother was married.

B. When proceeding establishes paternity in mixed case (for each child)

Paternity has not been established previously for <<Child Y>> and the child was not born or conceived when the mother was married.

OPTION 8 (Jurisdiction/Long Arm for noncustodial parent/alleged father)

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

- 1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
- 2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
- 3. maintained a matrimonial domicile in this state before this proceeding started.

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4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

Option 9:

When proceeding determines paternity in non-mixed case (don't use option 10 when 9 is selected).

Based on the attached genetic test results that equal or exceed a 99 percent probability of paternity, which are hereby incorporated by reference and made a part of this Final Order, the Respondent is the legal and biological father of the following child(ren):

OPTION 10 (One entry for each child.) (A-F Based on paternity codes associated with individual child BP record. H based on existence of ZGT activity involving the child associated with the parent activity)

- A. Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
- B. Paternity has been established for <<Child Z>> through a court order issued within the State of Florida.
- C. Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived.
- D. Paternity has been established for <<Child Z>> in another state by a court, other tribunal, or voluntary acknowledgment.
- E. Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child's birth.
- F. Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.
- G. Paternity is not an issue for <<Child Z>> because the Respondent is the mother to the child.
- H. Paternity has been established for <<Child Z>> based on the attached genetic test results that equal or exceeds a 99 percent probability of paternity.

OPTION 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

OPTION 12 (Based on activity status codes)

A. No DOAH Request

The Respondent did not file a timely request for an administrative hearing. The time limits are stated in the Proposed Administrative Support Order, which was served on the Respondent. The Respondent is deemed to have waived the right to request a hearing as provided by section 409.2563(7)(b), Florida Statutes.

B. DOAH Relinquishes Jurisdiction

The Respondent waived his or her right to contest the proposed order at an administrative hearing.

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OPTION 13.1 (for parent who owes support)

- A. imputed
- B. actual

OPTION 13.2 (for parent due support)

- A. imputed
- B. actual

OPTION 14.1 (User selects additional findings related to income used for support guidelines for the parent who owes support) Select only when parent who owes support's income is imputed. Choose either A1, A2, or A3.

- A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore, an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 14.2 (User selects additional findings related to income used for support guidelines for the parent due support)

Select only when parent due support/other parent (13.2) income is imputed. Choose either B1 or B2

- A. The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore, an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 15 (Based on guideline information)

XXXX DOR is deviating from the guideline amount, which would be inappropriate for the following
XXXX reason(s):

XXXX **[Note: User selects applicable deviation reason(s). System will enumerate alphabetically
XXXX as a., b., c., etc.] When options 15A – L are selected, option 20 must also be selected and
XXXX the user must provide free text explanation.**

- A. A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B. The child(ren) spends a significant amount of time with the Respondent due to a particular

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OPTION 16.4 (Select whether health insurance is or is not accessible to the child through the parent due support)

- A. is
- B. is not

OPTION 17

A. When parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support parent (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

OPTION 18 [Select A, B, or C]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

OPTION 19 (Retroactive support)

A. System pop when retroactive support is ordered

The total past (retroactive) child support amount in Paragraph B is based on the factors listed in the enclosed child support guideline worksheet(s).

The Respondent shall pay retroactive support for <<Number Months Retro Owed>>months. This is the period(s) of time when the Respondent did not live together with the child(ren), during the 24 months before <<Date Served With Initial Notice>>, the date the Respondent was served with the initial notice in this proceeding. If a Final Order is issued, monthly support that accrues between now and the date the first payment is due will be added to the total retroactive support amount in the Final Order.

The retroactive support amount of \$<<Net Retro Support Owed>> is calculated <<Option 19A1/19A2>>

<<Option 19A3>

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Select either 19A1 or 19A2

19A1. at the same monthly rate as current support.

19A2. based on the monthly amounts as shown in the enclosed Guideline Worksheet(s) for the retroactive period. The retroactive support amount is calculated differently than current support because<<Free Form Text>>.

19A3 - If credit provided for payments made

The Respondent is given \$<<Retro Credit>> credit for support payments actually made or in-kind payments made during the retroactive period.

B. Select one of the following if retroactive support is not ordered

1. Past (retroactive) support is not appropriate because <<Free Form Text>>.
2. Past (retroactive) support is being waived by the Petitioning parent or caregiver.

OPTION 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

OPTION 20A (Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.)

The Respondent’s obligation of \$<<DevOblig>>is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

Option 20B

<<Free Form Text>>

OPTION 21 (When proceeding determines paternity) (the leading ‘,’ is needed in the order) , 409.256

OPTION 22 (When proceeding determines paternity) and biological

Option 23

A. When parent due support is providing health insurance

The Respondent’s share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent’s share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)’s entitlement.

OPTION 25 (Include if user selects)

Additional Provisions: (Center as Header)

<<Free Form Text>>

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OPTION 33 (Use B if Respondent has an attorney)

- A. <<NCP Name>>
- B. <<NCP Attorney Name>>
<<NCP Attorney Address>>

Option 39:

- A. The << LV_HI_PROVIDER >> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

OPTION 41

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<1st step down support amount>> per month current support.

Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<2nd step down support amount>> per month current support

Option 50

- A. [Insert when a Title IV-D Standard Parenting Time Plan or other parenting time plan is not included with Final Order.]

A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

- B. [Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Proposed Order.]

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A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

Option 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Final Order.]

- I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

Option 56

[Insert when no parenting time plan is enclosed and parenting time indicator on the parent activity = Y]

Parenting Time

This Final Order does not include a parenting time plan. A written parenting time plan agreed to and signed by both parents was not provided to the Department as part of this proceeding.

Either parent may file a petition in circuit court to establish a parenting time plan. The enclosed blank form (Petition to Establish a Parenting Time Plan) is available for your use.

The Department of Revenue does not obtain, enforce or modify parenting time plans.

For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CaseNumber>>

vs.

<<NCPName>>
Respondent.

FINAL ADMINISTRATIVE <<OPTION 2>> SUPPORT ORDER

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Administrative <<Option 2>> Support Order (Final Order) to establish <<Option 3>> a support obligation for the child(ren) named in Paragraph 5. We have considered <<Option 4>> the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to <<NCPName>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

- 1. The Department of Revenue has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section<<Option 5>> 409.2563, Florida Statutes.
2. DOR is providing Title IV-D child support services for <<CP/CTR Name>>, the <<Option 6>> of the child(ren) named in Paragraph 5. <<Option 6.1>>
3. There is no support order for the child(ren) named in Paragraph 5. <<Option 7>>
4. <<Option 8>>
5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent. <<Option 9>>

Child(ren) Name
<<Child1Name>>
<<Child2Name>>

Date of Birth
<<Child1DOB>>
<<Child2DOB>>

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CS-OX40
Rule 12E-1.036
Florida Administrative Code
Effective 09/18



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Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

- A. <<NCPName>> is the legal <<Option 22>> parent of <<Child1FullName>>, date of birth <<Child1DOB>>
<<<NCPName>> is the legal <<Option 22>> parent of <<Child2FullName>>, date of birth <<Child2DOB>>

B. Starting <<Payment Start Date>> the Respondent shall pay:

\$<<CurrSupAmt>> per month in current support, plus
 \$<<Monthly Retro Support Payment>> per month to reduce the retroactive support amount of
 \$<<Net Retro Support Owed>>, for a total monthly payment of
 \$<<Total Monthly Payment>>

When the total past-due support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

- C. All payments must be paid by cashier's check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
 <<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent's name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

- D. Duration of order. This Final Order stays in effect until:
 - (1) Vacated, modified, suspended or terminated by DOR;
 - (2) Vacated on appeal; or
 - (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

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E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent's percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent's share is <<CP Percent Support Need>> percent and the Respondent's share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent's income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to DOR, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 51>>

<<Option 25>>

Effective Date. This Final Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. The Final Order has been rendered on this date by filing it in the official records of the Florida Department of Revenue and serving it on the respondent.

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Copy furnished this date to:
<<County Name>> County Clerk of the Circuit Court

<<Option 33>>
<<CP/CTR name>>

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NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue's Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
P.O. Box 8030
Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

Depository Number: <<DepositoryNo>>
Child Support Case Number: <<CaseNumber>>

vs.

<<NCPName>>
Respondent.

**INCOME DEDUCTION ORDER
ADMINISTRATIVE SUPPORT PROCEEDING**

The Florida Department of Revenue, Child Support Program (DOR) enters this Income Deduction Order regarding the Respondent's child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to Respondent <<NCPName>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:

- (a) \$<<CurrSupAmt>> per month for current child support, plus
- (b) \$<< Monthly Retro Support Payment >> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of \$<< Net Retro Support Owed >> is paid,
- (c) for a total monthly payment of \$<<Total Monthly Payment>>
- (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

Current support for <<youngest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent's current support obligation ends for all children.

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2. To deduct 100 percent of any income paid in the form of a bonus or other similar one-time payment, up to the amount of the arrearage reported in the Order/Notice to Withhold, or any subsequent past-due amount that accrues.
3. To send these amounts to:

Florida State Disbursement Unit
 <<SDUAddress>>

Your check or other form of payment must include the Respondent's name, the date the deduction was made, and the court depository number <<Depository Number>>.

4. Not to deduct more than the amounts allowed under Section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. 1673(b), as amended.
5. To deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties if a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage. This amount is to be deducted until the delinquency and any attorney's fees and costs are paid in full. No deduction may be applied to attorney's fees and costs until the delinquency is paid in full.
6. To continue income deduction at the rate in effect immediately prior to emancipation, if the obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs. Continued deduction at that rate shall continue until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified by the DOR or a court.

This Income Deduction Order or an Income Deduction Notice will be served on the Respondent's present and future employers. Enforcement of the Income Deduction Order may only be contested on the grounds of mistake of fact regarding the amount due pursuant to the order establishing, enforcing, or modifying the amounts in paragraph 1, or the identity of the Respondent, the Petitioning parent/caregiver, or the employer.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin's signature>>
 Director, Child Support Program
 Authorized Representative
 Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. The Final Order has been rendered on this date by filing it in the official records of the Florida Department of Revenue and serving it on the respondent.

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MAIL USE
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<<Option 56>>

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Notes:

- (1) The Certificate of Rendition paragraph must remain all together on a single page.**
- (2) The Income Deduction Order section of this form must start on its own page.**

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OPTIONS PAGE

OPTION 2 (When proceeding determines paternity)

- A. PATERNITY AND (use in heading only)
- B. Paternity and

OPTIONS 3 (If activity is for paternity and support order)

Paternity and

OPTION 4 (When proceeding determine paternity)

genetic testing results and

OPTION 5 (When proceeding determines paternity)(the leading 's' makes statute plural in the order)

s 409.256 and

OPTION 6 (Based on whether parent due support is a Caregiver or not)

- A. parent
- B. caregiver

OPTION 6.1 (For each child for whom respondent is excluded by genetic testing)

Based on the attached genetic test results the Respondent is not the biological father of <<Child X>>.

OPTION 7 (A or B)

A. When proceeding determines paternity in non-mixed case

Paternity has not been established previously and the child(ren) was not born or conceived when the mother was married.

B. When proceeding establishes paternity in mixed case (for each child)

Paternity has not been established previously for <<Child Y>> and the child was not born or conceived when the mother was married.

OPTION 8 (Jurisdiction/Long Arm for parent who owes support/alleged father)

A. When served in Florida

DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm); if 8B is selected, select one or more from 8B1-8B6.

The Respondent is subject to DOR's jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she

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1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
3. maintained a matrimonial domicile in this state before this proceeding started.
4. acknowledged paternity of the child(ren) in this state before this proceeding started.
5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

Option 9:

When proceeding determines paternity in non-mixed case (don't use option 10 when 9is selected.

Based on the attached genetic test results that equal or exceed a 99 percent probability of paternity, which are hereby incorporated by reference and made a part of this Final Order, the Respondent is the legal and biological father of the following child(ren):

OPTION 10 (One entry for each child.) (A-F Based on paternity codes associated with individual child BP record. H based on existence of Genetic Testing (ZGT) activity involving the child associated with the parent activity)

- A. Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
- B. Paternity has been established for <<Child Z>> through a court order issued within the State of Florida.
- C. Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived.
- D. Paternity has been established for <<Child Z>> in another state by a court, other tribunal, or voluntary acknowledgment.
- E. Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child's birth.
- F. Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.
- G. Paternity is not an issue for <<Child Z>> because the Respondent is the mother to the child.
- H. Paternity has been established for <<Child Z>> based on the attached genetic test results that equal or exceeds a 99 percent probability of paternity.

OPTION 11 (role/relationship of party to child[ren])

- A. father
- B. mother
- C. caregiver

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OPTION 12 (Based on activity status codes)

A. No DOAH Request

The Respondent did not file a timely request for an administrative hearing. The time limits are stated in the Proposed Administrative Support Order, which was served on the Respondent. The Respondent is deemed to have waived the right to request a hearing as provided by section 409.2563(7)(b), Florida Statutes.

B. DOAH Relinquishes Jurisdiction

The Respondent waived his or her right to contest the proposed order at an administrative hearing.

OPTION 13.1 (for parent who owes support)

- A. imputed
- B. actual

OPTION 13.2 (for parent due support)

- A. imputed
- B. actual

OPTION 14.1 (User selects additional findings related to income used for support guidelines for the parent who owes support) Select only when parent who owes support's income is imputed. Choose either A1, A2, or A3.

- A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Respondent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 14.2 (User selects additional findings related to income used for support guidelines for the parent due support) Select only when parent due support/other parent (13.2) income is imputed. Choose either B1 or B2

- A. The Petitioning/other parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- B. The Petitioning/other parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.
- C. There is a lack of sufficient, reliable information concerning the Petitioning/other parent's actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

OPTION 15 (Based on guideline information)

DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

XXXX **[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.] When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.**

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- A. A particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties provides that each child spend a substantial amount of time with each parent, as explained in the Additional Findings of Fact and Conclusions of Law.
- B. The child(ren) spends a significant amount of time with the Respondent due to a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties as explained in the Additional Findings of Fact and Conclusions of Law.
- C. Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.
- D. Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.
- E. Seasonal variations in one or both parents' income as explained in the Additional Findings of Fact and Conclusions of Law.
- F. Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- G. Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.
- H. Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.
- I. Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.
- J. Independent income of the child(ren), excluding the child(ren)'s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.
- K. Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.
- L. Adjustments needed to achieve an equitable result as explained in the Additional Findings of Fact and Conclusions of Law.
- M. The Respondent is entitled to a \$<<Allowable Deduction>> deduction from gross income for the Respondent's child(ren) who resides in his/her household.
- N. The Respondent receives Social Security Disability (SSD) benefits. The Respondent's guideline share of the total child support need is offset by \$<<ReducedObligAmt>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent's disability.

[The following concludes Option 15 and must print when 15B-L is selected.]

Therefore, the Respondent's monthly current support payment stated in Paragraph B is \$<<TotalDeviationAmountPOSD>><<Option 15.1>> per month than the guideline amount.

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OPTION 15.1

- A. more
- B. less

OPTION 16.1 (Select whether health insurance is or is not available at reasonable cost to the parent who owes support)

- A. is
- B. is not

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OPTION 16.2 (Select whether health insurance is or is not accessible to the child through the parent who owes support)

- A. is
- B. is not

OPTION 16.3 (Select whether health insurance is or is not available at reasonable cost to the parent due support)

- A. is
- B. is not

OPTION 16.4 (Select whether health insurance is or is not accessible to the child through the parent due support)

- A. is
- B. is not

OPTION 17

A. When parent due support is providing health insurance

The Respondent has the ability to pay all or part of the cost of the child(ren)'s health insurance, which is being provided by the Petitioning parent or caregiver.

B. When either the parent who owes support or the parent due support (not caregiver) is active duty or retired military

The <<LV_HI_PROVIDER>> is active or retired United States military. As a dependent of the <<LV_HI_PROVIDER>>, the child(ren) is entitled to health insurance under the military health insurance program.

OPTION 18 [Select A, B, or C]

- A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).
- C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

OPTION 19 (Retroactive support)

A. System pop when retroactive support is ordered

The total past (retroactive) child support amount in Paragraph B is based on the factors listed in the enclosed child support guideline worksheet(s).

The Respondent shall pay retroactive support for <<Number Months Retro Owed>>months. This is the period(s) of time when the Respondent did not live together with the child(ren), during the 24 months before <<Date Served With Initial Notice>>, the date the Respondent was served with the initial notice in this proceeding. If a Final Order is issued, monthly support that accrues between now and the date the first payment is due will be added to the total retroactive support amount in the Final Order.

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The retroactive support amount of \$<<Net Retro Support Owed>> is calculated <<Option 19A1/19A2>>

<<Option 19A3>

Select either 19A1 or 19A2

19A1. at the same monthly rate as current support.

19A2. based on the monthly amounts as shown in the enclosed Guideline Worksheet(s) for the retroactive period. The retroactive support amount is calculated differently than current support because<<Free Form Text>>.

19A3 - If credit provided for payments made

The Respondent is given \$<<Retro Credit>> credit for support payments actually made or in-kind payments made during the retroactive period.

B. Select one of the following if retroactive support is not ordered

1. Past (retroactive) support is not appropriate because <<Free Form Text>>.
2. Past (retroactive) support is being waived by the Petitioning parent or caregiver.

OPTION 20 (Include is user selects, However mandatory if option 15A – L is selected, as well as when 20A or 20B are selected) Center as header.

Additional Findings of Fact and Conclusions of Law

OPTION 20A (Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.)

The Respondent’s obligation of \$<<DevOblig>>is based on a particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.

Option 20B

<<Free Form Text>>

Option 21 (When proceeding determines paternity) (the leading ‘,’ is needed in the order)
, 409.256

Option 22 (When proceeding determines paternity)
and biological

Option 23

A. When parent due support is providing health insurance

The Respondent’s share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent’s share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military

The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)’s entitlement.

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Option 25 (Include if user selects)

Additional Provisions: (Center as Header)
<<Free Form Text>>

Option 33 (Use B if Respondent has an attorney)

- A. <<NCPName>>
- B. <<NCP Attorney Name>>
<<NCP Attorney Address>>

Option 39:

- A. The << LV_HI_PROVIDER >> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<LV_HI_PROVIDER>>'s employer, union, or other source. The <<LV_HI_PROVIDER>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<LV_HI_PROVIDER>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
- B. Neither parent is ordered to provide health insurance for the minor child(ren).
- C. The Respondent's share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is \$<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent's share of the total child support need stated in paragraph 9.

Option 41

Current support for <<oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<1st step down support amount>> per month current support.

Current support for <<next oldest child's name 1>> is scheduled to end on <<child's estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

\$<<2nd step down support amount>> per month current support

Option 50

A. [Insert when a Title IV-D Standard Parenting Time Plan or other parenting time plan is not included with Final Order.]

A written parenting time plan agreed to and signed by both parents has not been provided to the Department as part of this proceeding. Therefore, a parenting time plan is not incorporated into this Final Order.

B. [Insert when either signed Title IV-D Standard Parenting Time Plan or signed parenting time plan is enclosed with Proposed Order.]

A written parenting time plan agreed to and signed by both parents has been provided to the Department as part of this proceeding.

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Option 51

[Insert when either *signed* Title IV-D Standard Parenting Time Plan or *signed* parenting time plan is enclosed with Final Order.]

- I. The attached parenting time plan, agreed to and signed by both parents, is made a part of and incorporated into this Final Order. The Department is not authorized to enforce or modify the parenting time plan. The parenting time plan may only be enforced or modified in court.

Option 56

[Insert when no parenting time plan is enclosed and parenting time indicator on the parent activity = Y]

Parenting Time

This Final Order does not include a parenting time plan. A written parenting time plan agreed to and signed by both parents was not provided to the Department as part of this proceeding.

Either parent may file a petition in circuit court to establish a parenting time plan. The enclosed blank form (Petition to Establish a Parenting Time Plan) is available for your use.

The Department of Revenue does not obtain, enforce or modify parenting time plans.

For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

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ATTACHMENT 5



August 14, 2018

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Chief of Staff
Amanda Carey, Deputy Cabinet Affairs Director

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Stephanie Leeds Sutton, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Leon M. Biegalski, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Approval to Hold Public Hearings on Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for the development of proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for each of the following proposed rules.

Legislative Changes

Why are the proposed rules necessary? These rule changes are necessary to incorporate statutory revisions made by the 2018 Legislature.

What do the proposed rules do?

Florida Tax Credit Scholarship Program; Applications, Rules 12-29.001, 12-29.002, and 12-29.003, F.A.C.: the proposed rule incorporates statutory changes made by Sections 6, 7, 15, and 48, Chapter 2018-6, L.O.F. These changes include the due date for an application for a credit allocation; how and when a credit must be added back to corporate income; and the extension of the carryforward provision for unused credits from 5 to 10 years. A change is also made to the name of two forms used in the program.

Leases and Licenses of Real Property, Rule 12A-1.070, F.A.C.: the state sales tax rate is set by the Legislature and is subject to change from year to year. The 2018 Legislature reduced the rate on leases and licenses of real property from 5.8% to 5.7%. The proposed rule adjusts the state sales tax rate to match the statutory change.

Exemptions for Power Farm Equipment; Suggested Exemption Certificate for Items Used for Agricultural Purposes, Rule 12A-1.087, F.A.C.: the proposed change provides guidance on how to document and receive the exemptions provided to aquacultural businesses by Section 36, Chapter 2018-118, L.O.F.

Transition Rule, Rule 12A-15.014, F.A.C.: the state sales tax rate is set by the Legislature and is subject to change from year to year. The 2018 Legislature reduced the rate on leases and licenses of real property from 5.8% to 5.7%. The proposed rule adjusts the state sales tax rate to match the statutory change.

Corporate Income Tax, Rules 12C-1.013, 12C-1.034, and 12C-1.051, F.A.C.: the proposed amendments incorporate statutory changes by the 2018 Legislature and federal law changes made by the 115th U.S. Congress. These changes include the adoption of the 2018 Internal Revenue Code; provisions relating to alternative minimum tax; and provisions related to estimated tax payments.

Were comments received from external parties? No. A rule workshop was scheduled to be held on July 18, 2018, if requested in writing. No request was received and no workshop was held. No written comments were received.

Form Updates

Why are the proposed rules necessary? These rule changes are necessary to incorporate statutory revisions made by the 2018 Legislature, to update annual tax rates and jurisdictions, to

update contact information for the Department, and to incorporate formatting changes that will make the forms easier to use.

What do the proposed rules do?

This rulemaking will adopt legislative and administrative changes to forms used by the Department in the administration of the following taxes, fees, and surcharges (alphabetical by topic):

Administrative – 6 forms (Rules 12-19.002, 12-26.008, and 12-29.003, F.A.C.)
Communication Services Tax – 1 form (Rule 12A-19.100, F.A.C.)
Corporate Income Tax – 6 forms (Rule 12C-1.051, F.A.C.)
Insurance Premium Taxes, Fees and Surcharges – 5 forms (Rule 12B-8.003, F.A.C.)
Motor Fuel, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel Tax – 1 form (Rule 12B-5.150, F.A.C.)
Sales and Use Tax – 8 forms (Rule 12A-1.097, F.A.C.) **(and one repeal)**
Severance Taxes, Fees, and Surcharges - 5 Forms (Rules 12B-7.008 and 12B-7.031, F.A.C.)

Were comments received from external parties? No. A rule workshop was scheduled to be held on July 18, 2018, if requested in writing. No request was received and no workshop was held. No written comments were received from the public.

Administrative Changes

Why are the proposed rules necessary? These rule changes are necessary to incorporate administrative changes. These changes will clarify the computation of a corporate income tax carryover; update an outdated reference; remove obsolete or redundant information; and update names and cross-references.

What do the proposed rules do?

Adoption of Materials that Contain Departmental Procedures, Rule 12-3.0017, F.A.C.: the proposed changes remove obsolete information regarding fax numbers no longer used by the Department.

Large Currency Transaction Reports Required, Rule 12-19.002, F.A.C.: the proposed amendment updates the name of the Florida Money Laundering Act, corrects cross-references to other provisions, removes a redundant definition, and incorporates by reference an Internal Revenue Code provision used in the rule.

Penalties for Failure to Comply, Rule 12-19.004, F.A.C.: the proposed amendment updates the name of the Florida Money Laundering Act.

Manufacturing & Spaceport Investment Program Tax Refunds, Rule 12A-1.0143, F.A.C. (repeal): the proposed repeal removes an obsolete rule for an incentive program that expired pursuant to its own terms (Chapter Law 2010-147, Section 21).

Sales Factor for Apportionment, Rule 12C-1.0155, F.A.C.: the proposed amendment updates an outdated statutory reference related to telecommunications for the purposes of determining the sales factor for apportionment of Florida corporate income tax.

Capital Investment Tax Credit Program, Rule 12C-1.0191, F.A.C.: the proposed amendment clarifies how a carryover arising from the Florida corporate income tax capital investment tax credit should be computed.

Were comments received from external parties? No. A rule workshop was scheduled to be held on July 18, 2018, if requested in writing. No request was received and no workshop was held. No written comments were received.

For each rule, attached are copies of:

- Summary of the proposed rules, which includes:
 - Statements of facts and circumstances justifying the rules;
 - Federal comparison statements; and
 - Summary of the workshops
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-3, FLORIDA ADMINISTRATIVE CODE
GENERAL; PROCEDURE
AMENDING RULE 12-3.0017

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-3.0017, F.A.C., removes obsolete information regarding fax numbers no longer used by the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed change is necessary to provide citizens with accurate information for contacting the agency.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 18, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on July 2, 2018 (Vol. 44, No. 128, p. 3091), to advise the public of the proposed changes to Rule 12-3.0017, F.A.C., and to provide that, if requested in writing, a rule

development workshop would be held on July 18, 2018. No request was received and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

GENERAL; PROCEDURE

RULE NO: RULE TITLE:

12-3.0017 Adoption of Materials That Contain Departmental Procedures

PURPOSE AND EFFECT: The proposed change is necessary to provide citizens with accurate information for contacting the agency.

SUMMARY: The proposed amendment to Rule 12-3.0017, F.A.C., removes obsolete information regarding fax numbers no longer used by the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1) FS.

LAW IMPLEMENTED: 212.12, 212.13, 213.35 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-3, FLORIDA ADMINISTRATIVE CODE
GENERAL; PROCEDURE
AMENDING RULE 12-3.0017

12-3.0017 Adoption of Materials That Contain Departmental Procedures.

(1) The following subsections of this rule describe materials and publications which contain procedures used by the Department in performing its statutory responsibilities, and these materials and publications are hereby incorporated by reference in this rule. A copy of these materials and publications may be obtained by one or more of the following methods:

(a) No change.

~~(b) Faxing the Distribution Center at (850)922-2208; or~~

~~(c) Using a fax machine telephone handset to call the Department's automated Fax on Demand system at (850)922-3676; or~~

(d) through (f) redesignated (b) through (d) No change.

(2) through (4) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 212.12, 212.13, 213.35 FS. History—New 10-1-03, Amended_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-19, FLORIDA ADMINISTRATIVE CODE
REPORTS OF LARGE CURRENCY TRANSACTIONS
AMENDING RULES 12-19.002 AND 12-19.004

SUMMARY OF PROPOSED RULES

The proposed amendments to Rules 12-19.002 and 12-19.004, F.A.C., update the name of the Florida Money Laundering Act, correct cross references to other provisions; remove a redundant definition; and incorporate, by reference, an Internal Revenue Code provision used in the rule.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed changes are necessary for consistency with other Florida and federal laws on this topic.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 18, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative

Register on July 2, 2018 (Vol. 44, No. 128, pp. 3091-3092), to advise the public of the proposed changes to Rules 12-19.002 and 12-19.004, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2018. No request was received and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

REPORTS OF LARGE CURRENCY TRANSACTIONS

RULE NO: RULE TITLE:

12-19.002 Large Currency Transaction Reports Required

12-19.004 Penalties for Failure to Comply

PURPOSE AND EFFECT: The proposed changes are necessary for consistency with other Florida and federal laws on this topic.

SUMMARY: The proposed amendments to Rules 12-19.002 and 12-19.004, F.A.C., update the name of the Florida Money Laundering Act, correct cross references to other provisions; remove a redundant definition; and incorporate, by reference, an Internal Revenue Code provision used in the rule.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a

SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 896.102(3) FS.

LAW IMPLEMENTED: 896.102 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-19, FLORIDA ADMINISTRATIVE CODE
REPORTS OF LARGE CURRENCY TRANSACTIONS
AMENDING RULES 12-19.002 AND 12-19.004

12-19.002 Large Currency Transaction Reports Required.

The Florida Money Laundering Act ~~Money Laundering Control Act~~ imposes a state reporting requirement with respect to large currency transactions. The Florida reporting requirement is similar to the federal reporting requirement imposed under 26 U.S.C. s.6050I with respect to these transactions.

(1) Any person engaged in a trade or business in this state, other than a financial institution, must file a report with the Department of Revenue when such person receives more than \$10,000 in currency in a single transaction, or in two or more related transactions, in the course of such trade or business. For the purposes of these rules, the following definitions shall apply:

(a) No change.

(b) The term “engaged in a trade or business” has the same meaning as under section 162, of the Internal Revenue Code in effect June 2018, hereby incorporated by reference, effective XX/XX, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____) of 1954.

(c) No change.

(d) “Financial institution” has the meaning ascribed to the term in Section 655.50(3)(c) ~~655.50(3)(b)~~, F.S. The term includes any national bank or banking association, state bank or banking association, industrial savings bank, trust company, federal savings and loan association,

state savings and loan association, federal savings bank, state savings bank, federal or state credit union, Edge Act or agreement corporation, or international bank agency located in this state, whether organized under the laws of Florida, another state, or the United States.

(e) No change.

~~(f) "Transaction" means the purchase of goods, services, or real or personal property by a customer; a debt obligation purchased with currency; the receipt and conversion of currency to a negotiable instrument; the receipt of currency to be held in escrow or trust or on account of a customer; and, similar events which precipitate a transfer of currency by a payer or its agent to a recipient. The term includes: rental of real or personal property; an exchange of currency for currency; the establishment, or maintenance of, or contribution to, a custodial, trust or escrow arrangement; a payment of an existing debt; repayment of a loan; and, reimbursement for expenses paid.~~

(g) renumbered (f) No change.

(2) through (5) No change.

(6) A transaction may not be subdivided into multiple parts to avoid the reporting requirements imposed under the Florida Money Laundering Act ~~Money Laundering Control Act~~. Rulemaking Authority 896.102(3) FS. Law Implemented 896.102 FS. History—New 2-18-88, Amended _____.

12-19.004 Penalties for Failure to Comply.

The Florida Money Laundering Act ~~Money Laundering Control Act~~ imposes a criminal penalty for willful failure to file a report of a large currency transaction. Each separate currency transaction exceeding \$10,000 which the recipient willfully fails to report properly constitutes a

separate, punishable offense.

Rulemaking Authority 896.102(3) FS. Law Implemented 896.102 FS. History—New 2-18-88,

Amended_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018

§162. Trade or business expenses

(a) In general

There shall be allowed as a deduction all the ordinary and necessary expenses paid or incurred during the taxable year in carrying on any trade or business, including-

- (1) a reasonable allowance for salaries or other compensation for personal services actually rendered;
- (2) traveling expenses (including amounts expended for meals and lodging other than amounts which are lavish or extravagant under the circumstances) while away from home in the pursuit of a trade or business; and
- (3) rentals or other payments required to be made as a condition to the continued use or possession, for purposes of the trade or business, of property to which the taxpayer has not taken or is not taking title or in which he has no equity.

For purposes of the preceding sentence, the place of residence of a Member of Congress (including any Delegate and Resident Commissioner) within the State, congressional district, or possession which he represents in Congress shall be considered his home, but amounts expended by such Members within each taxable year for living expenses shall not be deductible for income tax purposes. For purposes of paragraph (2), the taxpayer shall not be treated as being temporarily away from home during any period of employment if such period exceeds 1 year. The preceding sentence shall not apply to any Federal employee during any period for which such employee is certified by the Attorney General (or the designee thereof) as traveling on behalf of the United States in temporary duty status to investigate or prosecute, or provide support services for the investigation or prosecution of, a Federal crime.

(b) Charitable contributions and gifts excepted

No deduction shall be allowed under subsection (a) for any contribution or gift which would be allowable as a deduction under section 170 were it not for the percentage limitations, the dollar limitations, or the requirements as to the time of payment, set forth in such section.

(c) Illegal bribes, kickbacks, and other payments

(1) Illegal payments to government officials or employees

No deduction shall be allowed under subsection (a) for any payment made, directly or indirectly, to an official or employee of any government, or of any agency or instrumentality of any government, if the payment constitutes an illegal bribe or kickback or, if the payment is to an official or employee of a foreign government, the payment is unlawful under the Foreign Corrupt Practices Act of 1977. The burden of proof in respect of the issue, for the purposes of this paragraph, as to whether a payment constitutes an illegal bribe or kickback (or is unlawful under the Foreign Corrupt Practices Act of 1977) shall be upon the Secretary to the same extent as he bears the burden of proof under section 7454 (concerning the burden of proof when the issue relates to fraud).

(2) Other illegal payments

No deduction shall be allowed under subsection (a) for any payment (other than a payment described in paragraph (1)) made, directly or indirectly, to any person, if the payment constitutes an illegal bribe, illegal kickback, or other illegal payment under any law of the United States, or under any law of a State (but only if such State law is generally enforced), which subjects the payor to a criminal penalty or the loss of license or privilege to engage in a trade or business. For purposes of this paragraph, a kickback includes a payment in consideration of the referral of a client, patient, or customer. The burden of proof in respect of the issue, for purposes of this paragraph, as to whether a payment constitutes an illegal bribe, illegal kickback, or other illegal payment shall be upon the Secretary to the same extent as he bears the burden of proof under section 7454 (concerning the burden of proof when the issue relates to fraud).

(3) Kickbacks, rebates, and bribes under medicare and medicaid

No deduction shall be allowed under subsection (a) for any kickback, rebate, or bribe made by any provider of services, supplier, physician, or other person who furnishes items or services for which payment is or may be made under the Social Security Act, or in whole or in part out of Federal funds under a State plan approved under such Act, if such kickback, rebate, or bribe is made in connection with the furnishing of such items or services or the making or receipt of such payments. For purposes of this paragraph, a kickback includes a payment in consideration of the referral of a client, patient, or customer.

(d) Capital contributions to Federal National Mortgage Association

For purposes of this subtitle, whenever the amount of capital contributions evidenced by a share of stock issued pursuant to section 303(c) of the Federal National Mortgage Association Charter Act (12 U.S.C., sec. 1718) exceeds the fair market value of the stock as of the issue date of such stock, the initial holder of the stock shall treat the excess as ordinary and necessary expenses paid or incurred during the taxable year in carrying on a trade or business.

(e) Denial of deduction for certain lobbying and political expenditures

(1) In general

No deduction shall be allowed under subsection (a) for any amount paid or incurred in connection with-

(A) influencing legislation,

(B) participation in, or intervention in, any political campaign on behalf of (or in opposition to) any candidate for public office,

(C) any attempt to influence the general public, or segments thereof, with respect to elections, legislative matters, or referendums, or

(D) any direct communication with a covered executive branch official in an attempt to influence the official actions or positions of such official.

(2) Application to dues of tax-exempt organizations

No deduction shall be allowed under subsection (a) for the portion of dues or other similar amounts paid by the taxpayer to an organization which is exempt from tax under this subtitle which the

organization notifies the taxpayer under section 6033(e)(1)(A)(ii) is allocable to expenditures to which paragraph (1) applies.

(3) Influencing legislation

For purposes of this subsection-

(A) In general

The term "influencing legislation" means any attempt to influence any legislation through communication with any member or employee of a legislative body, or with any government official or employee who may participate in the formulation of legislation.

(B) Legislation

The term "legislation" has the meaning given such term by section 4911(e)(2).

(4) Other special rules

(A) Exception for certain taxpayers

In the case of any taxpayer engaged in the trade or business of conducting activities described in paragraph (1), paragraph (1) shall not apply to expenditures of the taxpayer in conducting such activities directly on behalf of another person (but shall apply to payments by such other person to the taxpayer for conducting such activities).

(B) De minimis exception

(i) In general

Paragraph (1) shall not apply to any in-house expenditures for any taxable year if such expenditures do not exceed \$2,000. In determining whether a taxpayer exceeds the \$2,000 limit under this clause, there shall not be taken into account overhead costs otherwise allocable to activities described in paragraphs (1)(A) and (D).

(ii) In-house expenditures

For purposes of clause (i), the term "in-house expenditures" means expenditures described in paragraphs (1)(A) and (D) other than-

(I) payments by the taxpayer to a person engaged in the trade or business of conducting activities described in paragraph (1) for the conduct of such activities on behalf of the taxpayer, or

(II) dues or other similar amounts paid or incurred by the taxpayer which are allocable to activities described in paragraph (1).

(C) Expenses incurred in connection with lobbying and political activities

Any amount paid or incurred for research for, or preparation, planning, or coordination of, any activity described in paragraph (1) shall be treated as paid or incurred in connection with such activity.

(5) Covered executive branch official

For purposes of this subsection, the term "covered executive branch official" means-

(A) the President,

(B) the Vice President,

(C) any officer or employee of the White House Office of the Executive Office of the President, and the 2 most senior level officers of each of the other agencies in such Executive Office, and

(D)(i) any individual serving in a position in level I of the Executive Schedule under section 5312 of title 5, United States Code, (ii) any other individual designated by the President as having Cabinet level status, and (iii) any immediate deputy of an individual described in clause (i) or (ii).

(6) Cross reference

For reporting requirements and alternative taxes related to this subsection, see section 6033(e).

(f) Fines, penalties, and other amounts

(1) In general

Except as provided in the following paragraphs of this subsection, no deduction otherwise allowable shall be allowed under this chapter for any amount paid or incurred (whether by suit, agreement, or otherwise) to, or at the direction of, a government or governmental entity in relation to the violation of any law or the investigation or inquiry by such government or entity into the potential violation of any law.

(2) Exception for amounts constituting restitution or paid to come into compliance with law

(A) In general

Paragraph (1) shall not apply to any amount that-

(i) the taxpayer establishes-

(I) constitutes restitution (including remediation of property) for damage or harm which was or may be caused by the violation of any law or the potential violation of any law, or

(II) is paid to come into compliance with any law which was violated or otherwise involved in the investigation or inquiry described in paragraph (1),

(ii) is identified as restitution or as an amount paid to come into compliance with such law, as the case may be, in the court order or settlement agreement, and

(iii) in the case of any amount of restitution for failure to pay any tax imposed under this title in the same manner as if such amount were such tax, would have been allowed as a deduction under this chapter if it had been timely paid.

The identification under clause (ii) alone shall not be sufficient to make the establishment required under clause (i).

(B) Limitation

Subparagraph (A) shall not apply to any amount paid or incurred as reimbursement to the government or entity for the costs of any investigation or litigation.

(3) Exception for amounts paid or incurred as the result of certain court orders

Paragraph (1) shall not apply to any amount paid or incurred by reason of any order of a court in a suit in which no government or governmental entity is a party.

(4) Exception for taxes due

Paragraph (1) shall not apply to any amount paid or incurred as taxes due.

(5) Treatment of certain nongovernmental regulatory entities

For purposes of this subsection, the following nongovernmental entities shall be treated as governmental entities:

(A) Any nongovernmental entity which exercises self-regulatory powers (including imposing sanctions) in connection with a qualified board or exchange (as defined in section 1256(g)(7)).

(B) To the extent provided in regulations, any nongovernmental entity which exercises self-regulatory powers (including imposing sanctions) as part of performing an essential governmental function.

(g) Treble damage payments under the antitrust laws

If in a criminal proceeding a taxpayer is convicted of a violation of the antitrust laws, or his plea of guilty or nolo contendere to an indictment or information charging such a violation is entered or accepted in such a proceeding, no deduction shall be allowed under subsection (a) for two-thirds of any amount paid or incurred-

(1) on any judgment for damages entered against the taxpayer under section 4 of the Act entitled "An Act to supplement existing laws against unlawful restraints and monopolies, and for other purposes", approved October 15, 1914 (commonly known as the Clayton Act), on account of such violation or any related violation of the antitrust laws which occurred prior to the date of the final judgment of such conviction, or

(2) in settlement of any action brought under such section 4 on account of such violation or related violation.

(h) State legislators' travel expenses away from home

(1) In general

For purposes of subsection (a), in the case of any individual who is a State legislator at any time during the taxable year and who makes an election under this subsection for the taxable year-

(A) the place of residence of such individual within the legislative district which he represented shall be considered his home,

(B) he shall be deemed to have expended for living expenses (in connection with his trade or business as a legislator) an amount equal to the sum of the amounts determined by multiplying each legislative day of such individual during the taxable year by the greater of-

(i) the amount generally allowable with respect to such day to employees of the State of which he is a legislator for per diem while away from home, to the extent such amount does not exceed 110 percent of the amount described in clause (ii) with respect to such day, or

(ii) the amount generally allowable with respect to such day to employees of the executive branch of the Federal Government for per diem while away from home but serving in the United States, and

(C) he shall be deemed to be away from home in the pursuit of a trade or business on each legislative day.

(2) Legislative days

For purposes of paragraph (1), a legislative day during any taxable year for any individual shall be any day during such year on which-

(A) the legislature was in session (including any day in which the legislature was not in session for a period of 4 consecutive days or less), or

(B) the legislature was not in session but the physical presence of the individual was formally recorded at a meeting of a committee of such legislature.

(3) Election

An election under this subsection for any taxable year shall be made at such time and in such manner as the Secretary shall by regulations prescribe.

(4) Section not to apply to legislators who reside near capitol

This subsection shall not apply to any legislator whose place of residence within the legislative district which he represents is 50 or fewer miles from the capitol building of the State.

[(i) Repealed. Pub. L. 101-239, title VI, §6202(b)(3)(A), Dec. 19, 1989, 103 Stat. 2233]

(j) Certain foreign advertising expenses

(1) In general

No deduction shall be allowed under subsection (a) for any expenses of an advertisement carried by a foreign broadcast undertaking and directed primarily to a market in the United States. This paragraph shall apply only to foreign broadcast undertakings located in a country which denies a similar deduction for the cost of advertising directed primarily to a market in the foreign country when placed with a United States broadcast undertaking.

(2) Broadcast undertaking

For purposes of paragraph (1), the term "broadcast undertaking" includes (but is not limited to) radio and television stations.

(k) Stock reacquisition expenses

(1) In general

Except as provided in paragraph (2), no deduction otherwise allowable shall be allowed under this chapter for any amount paid or incurred by a corporation in connection with the reacquisition of its stock or of the stock of any related person (as defined in section 465(b)(3)(C)).

(2) Exceptions

Paragraph (1) shall not apply to-

(A) Certain specific deductions

Any-

(i) deduction allowable under section 163 (relating to interest),

(ii) deduction for amounts which are properly allocable to indebtedness and amortized over the term of such indebtedness, or

(iii) deduction for dividends paid (within the meaning of section 561).

(B) Stock of certain regulated investment companies

Any amount paid or incurred in connection with the redemption of any stock in a regulated investment company which issues only stock which is redeemable upon the demand of the shareholder.

(l) Special rules for health insurance costs of self-employed individuals

(1) Allowance of deduction

In the case of a taxpayer who is an employee within the meaning of section 401(c)(1), there shall be allowed as a deduction under this section an amount equal to the amount paid during the taxable year for insurance which constitutes medical care for-

(A) the taxpayer,

(B) the taxpayer's spouse,

(C) the taxpayer's dependents, and

(D) any child (as defined in section 152(f)(1)) of the taxpayer who as of the end of the taxable year has not attained age 27.

(2) Limitations

(A) Dollar amount

No deduction shall be allowed under paragraph (1) to the extent that the amount of such deduction exceeds the taxpayer's earned income (within the meaning of section 401(c)) derived by the taxpayer from the trade or business with respect to which the plan providing the medical care coverage is established.

(B) Other coverage

Paragraph (1) shall not apply to any taxpayer for any calendar month for which the taxpayer is eligible to participate in any subsidized health plan maintained by any employer of the taxpayer or of the spouse of, or any dependent, or individual described in subparagraph (D) of paragraph (1) with respect to, the taxpayer. The preceding sentence shall be applied separately with respect to-

(i) plans which include coverage for qualified long-term care services (as defined in section 7702B(c)) or are qualified long-term care insurance contracts (as defined in section 7702B(b)), and

(ii) plans which do not include such coverage and are not such contracts.

(C) Long-term care premiums

In the case of a qualified long-term care insurance contract (as defined in section 7702B(b)), only eligible long-term care premiums (as defined in section 213(d)(10)) shall be taken into account under paragraph (1).

(3) Coordination with medical deduction

Any amount paid by a taxpayer for insurance to which paragraph (1) applies shall not be taken into account in computing the amount allowable to the taxpayer as a deduction under section 213(a).

(4) Deduction not allowed for self-employment tax purposes

The deduction allowable by reason of this subsection shall not be taken into account in determining an individual's net earnings from self-employment (within the meaning of section 1402(a)) for purposes of chapter 2 for taxable years beginning before January 1, 2010, or after December 31, 2010.

(5) Treatment of certain S corporation shareholders

This subsection shall apply in the case of any individual treated as a partner under section 1372(a), except that-

(A) for purposes of this subsection, such individual's wages (as defined in section 3121) from the S corporation shall be treated as such individual's earned income (within the meaning of section 401(c)(1)), and

(B) there shall be such adjustments in the application of this subsection as the Secretary may by regulations prescribe.

(m) Certain excessive employee remuneration

(1) In general

In the case of any publicly held corporation, no deduction shall be allowed under this chapter for applicable employee remuneration with respect to any covered employee to the extent that the amount of such remuneration for the taxable year with respect to such employee exceeds \$1,000,000.

(2) Publicly held corporation

For purposes of this subsection, the term "publicly held corporation" means any corporation which is an issuer (as defined in section 3 of the Securities Exchange Act of 1934 (15 U.S.C. 78c))-

(A) the securities of which are required to be registered under section 12 of such Act (15 U.S.C. 78l), or

(B) that is required to file reports under section 15(d) of such Act (15 U.S.C. 78o(d)).

(3) Covered employee

For purposes of this subsection, the term "covered employee" means any employee of the taxpayer if-

(A) such employee is the principal executive officer or principal financial officer of the taxpayer at any time during the taxable year, or was an individual acting in such a capacity,

(B) the total compensation of such employee for the taxable year is required to be reported to shareholders under the Securities Exchange Act of 1934 by reason of such employee being among the 3 highest compensated officers for the taxable year (other than any individual described in subparagraph (A)), or

(C) was a covered employee of the taxpayer (or any predecessor) for any preceding taxable year beginning after December 31, 2016.

Such term shall include any employee who would be described in subparagraph (B) if the reporting described in such subparagraph were required as so described.

(4) Applicable employee remuneration

For purposes of this subsection-

(A) In general

Except as otherwise provided in this paragraph, the term "applicable employee remuneration" means, with respect to any covered employee for any taxable year, the aggregate amount allowable as a deduction under this chapter for such taxable year (determined without regard to this subsection) for remuneration for services performed by such employee (whether or not during the taxable year).

(B) Exception for existing binding contracts

The term "applicable employee remuneration" shall not include any remuneration payable under a written binding contract which was in effect on February 17, 1993, and which was not modified thereafter in any material respect before such remuneration is paid.

(C) Remuneration

For purposes of this paragraph, the term "remuneration" includes any remuneration (including benefits) in any medium other than cash, but shall not include-

(i) any payment referred to in so much of section 3121(a)(5) as precedes subparagraph (E) thereof, and

(ii) any benefit provided to or on behalf of an employee if at the time such benefit is provided it is reasonable to believe that the employee will be able to exclude such benefit from gross income under this chapter.

For purposes of clause (i), section 3121(a)(5) shall be applied without regard to section 3121(v)(1).

(D) Coordination with disallowed golden parachute payments

The dollar limitation contained in paragraph (1) shall be reduced (but not below zero) by the amount (if any) which would have been included in the applicable employee remuneration of the covered employee for the taxable year but for being disallowed under section 280G.

(E) Coordination with excise tax on specified stock compensation

The dollar limitation contained in paragraph (1) with respect to any covered employee shall be reduced (but not below zero) by the amount of any payment (with respect to such employee) of the tax imposed by section 4985 directly or indirectly by the expatriated corporation (as defined in such section) or by any member of the expanded affiliated group (as defined in such section) which includes such corporation.

(F) Special rule for remuneration paid to beneficiaries, etc

Remuneration shall not fail to be applicable employee remuneration merely because it is includible in the income of, or paid to, a person other than the covered employee, including after the death of the covered employee.

(5) Special rule for application to employers participating in the Troubled Assets Relief Program

(A) In general

In the case of an applicable employer, no deduction shall be allowed under this chapter-

(i) in the case of executive remuneration for any applicable taxable year which is attributable to services performed by a covered executive during such applicable taxable year, to the extent that the amount of such remuneration exceeds \$500,000, or

(ii) in the case of deferred deduction executive remuneration for any taxable year for services performed during any applicable taxable year by a covered executive, to the extent that the amount of such remuneration exceeds \$500,000 reduced (but not below zero) by the sum of-

(I) the executive remuneration for such applicable taxable year, plus

(II) the portion of the deferred deduction executive remuneration for such services which was taken into account under this clause in a preceding taxable year.

(B) Applicable employer

For purposes of this paragraph-

(i) In general

Except as provided in clause (ii), the term "applicable employer" means any employer from whom 1 or more troubled assets are acquired under a program established by the Secretary under section 101(a) of the Emergency Economic Stabilization Act of 2008 if the aggregate amount of the assets so acquired for all taxable years exceeds \$300,000,000.

(ii) Disregard of certain assets sold through direct purchase

If the only sales of troubled assets by an employer under the program described in clause (i) are through 1 or more direct purchases (within the meaning of section 113(c) of the Emergency Economic Stabilization Act of 2008), such assets shall not be taken into account under clause (i) in determining whether the employer is an applicable employer for purposes of this paragraph.

(iii) Aggregation rules

Two or more persons who are treated as a single employer under subsection (b) or (c) of section 414 shall be treated as a single employer, except that in applying section 1563(a) for purposes of either such subsection, paragraphs (2) and (3) thereof shall be disregarded.

(C) Applicable taxable year

For purposes of this paragraph, the term "applicable taxable year" means, with respect to any employer-

(i) the first taxable year of the employer-

(I) which includes any portion of the period during which the authorities under section 101(a) of the Emergency Economic Stabilization Act of 2008 are in effect (determined under section 120 thereof), and

(II) in which the aggregate amount of troubled assets acquired from the employer during the taxable year pursuant to such authorities (other than assets to which subparagraph (B)(ii) applies), when added to the aggregate amount so acquired for all preceding taxable years, exceeds \$300,000,000, and

(ii) any subsequent taxable year which includes any portion of such period.

(D) Covered executive

For purposes of this paragraph-

(i) In general

The term "covered executive" means, with respect to any applicable taxable year, any employee-

(I) who, at any time during the portion of the taxable year during which the authorities under section 101(a) of the Emergency Economic Stabilization Act of 2008 are in effect (determined under section 120 thereof), is the chief executive officer of the applicable employer or the chief financial officer of the applicable employer, or an individual acting in either such capacity, or

(II) who is described in clause (ii).

(ii) Highest compensated employees

An employee is described in this clause if the employee is 1 of the 3 highest compensated officers of the applicable employer for the taxable year (other than an individual described in clause (i)(I)), determined-

(I) on the basis of the shareholder disclosure rules for compensation under the Securities Exchange Act of 1934 (without regard to whether those rules apply to the employer), and

(II) by only taking into account employees employed during the portion of the taxable year described in clause (i)(I).

(iii) Employee remains covered executive

If an employee is a covered executive with respect to an applicable employer for any applicable taxable year, such employee shall be treated as a covered executive with respect to such employer for all subsequent applicable taxable years and for all subsequent taxable years in which deferred deduction executive remuneration with respect to services performed in all such applicable taxable years would (but for this paragraph) be deductible.

(E) Executive remuneration

For purposes of this paragraph, the term "executive remuneration" means the applicable employee remuneration of the covered executive, as determined under paragraph (4) without regard to subparagraph (B) thereof. Such term shall not include any deferred deduction executive remuneration with respect to services performed in a prior applicable taxable year.

(F) Deferred deduction executive remuneration

For purposes of this paragraph, the term "deferred deduction executive remuneration" means remuneration which would be executive remuneration for services performed in an applicable taxable year but for the fact that the deduction under this chapter (determined without regard to this paragraph) for such remuneration is allowable in a subsequent taxable year.

(G) Coordination

Rules similar to the rules of subparagraphs (D) and (E) of paragraph (4) shall apply for purposes of this paragraph.

(H) Regulatory authority

The Secretary may prescribe such guidance, rules, or regulations as are necessary to carry out the purposes of this paragraph and the Emergency Economic Stabilization Act of 2008, including the extent to which this paragraph applies in the case of any acquisition, merger, or reorganization of an applicable employer.

(6) Special rule for application to certain health insurance providers

(A) In general

No deduction shall be allowed under this chapter-

(i) in the case of applicable individual remuneration which is for any disqualified taxable year beginning after December 31, 2012, and which is attributable to services performed by an applicable individual during such taxable year, to the extent that the amount of such remuneration exceeds \$500,000, or

(ii) in the case of deferred deduction remuneration for any taxable year beginning after December 31, 2012, which is attributable to services performed by an applicable individual during any disqualified taxable year beginning after December 31, 2009, to the extent that the amount of such remuneration exceeds \$500,000 reduced (but not below zero) by the sum of-

(I) the applicable individual remuneration for such disqualified taxable year, plus

(II) the portion of the deferred deduction remuneration for such services which was taken into account under this clause in a preceding taxable year (or which would have been taken into account under this clause in a preceding taxable year if this clause were applied by substituting "December 31, 2009" for "December 31, 2012" in the matter preceding subclause (I)).

(B) Disqualified taxable year

For purposes of this paragraph, the term "disqualified taxable year" means, with respect to any employer, any taxable year for which such employer is a covered health insurance provider.

(C) Covered health insurance provider

For purposes of this paragraph-

(i) In general

The term "covered health insurance provider" means-

(I) with respect to taxable years beginning after December 31, 2009, and before January 1, 2013, any employer which is a health insurance issuer (as defined in section 9832(b)(2)) and which receives premiums from providing health insurance coverage (as defined in section 9832(b)(1)), and

(II) with respect to taxable years beginning after December 31, 2012, any employer which is a health insurance issuer (as defined in section 9832(b)(2)) and with respect to which not less than 25 percent of the gross premiums received from providing health insurance coverage (as defined in section 9832(b)(1)) is from minimum essential coverage (as defined in section 5000A(f)).

(ii) Aggregation rules

Two or more persons who are treated as a single employer under subsection (b), (c), (m), or (o) of section 414 shall be treated as a single employer, except that in applying section 1563(a) for purposes of any such subsection, paragraphs (2) and (3) thereof shall be disregarded.

(D) Applicable individual remuneration

For purposes of this paragraph, the term "applicable individual remuneration" means, with respect to any applicable individual for any disqualified taxable year, the aggregate amount allowable as a deduction under this chapter for such taxable year (determined without regard to this subsection) for remuneration (as defined in paragraph (4) without regard to subparagraph (B) thereof) for services performed by such individual (whether or not during the taxable year). Such term shall not include any

deferred deduction remuneration with respect to services performed during the disqualified taxable year.

(E) Deferred deduction remuneration

For purposes of this paragraph, the term "deferred deduction remuneration" means remuneration which would be applicable individual remuneration for services performed in a disqualified taxable year but for the fact that the deduction under this chapter (determined without regard to this paragraph) for such remuneration is allowable in a subsequent taxable year.

(F) Applicable individual

For purposes of this paragraph, the term "applicable individual" means, with respect to any covered health insurance provider for any disqualified taxable year, any individual-

- (i) who is an officer, director, or employee in such taxable year, or
- (ii) who provides services for or on behalf of such covered health insurance provider during such taxable year.

(G) Coordination

Rules similar to the rules of subparagraphs (D) and (E) of paragraph (4) shall apply for purposes of this paragraph.

(H) Regulatory authority

The Secretary may prescribe such guidance, rules, or regulations as are necessary to carry out the purposes of this paragraph.

(n) Special rule for certain group health plans

(1) In general

No deduction shall be allowed under this chapter to an employer for any amount paid or incurred in connection with a group health plan if the plan does not reimburse for inpatient hospital care services provided in the State of New York-

(A) except as provided in subparagraphs (B) and (C), at the same rate as licensed commercial insurers are required to reimburse hospitals for such services when such reimbursement is not through such a plan,

(B) in the case of any reimbursement through a health maintenance organization, at the same rate as health maintenance organizations are required to reimburse hospitals for such services for individuals not covered by such a plan (determined without regard to any government-supported individuals exempt from such rate), or

(C) in the case of any reimbursement through any corporation organized under Article 43 of the New York State Insurance Law, at the same rate as any such corporation is required to reimburse hospitals for such services for individuals not covered by such a plan.

(2) State law exception

Paragraph (1) shall not apply to any group health plan which is not required under the laws of the State of New York (determined without regard to this subsection or other provisions of Federal law) to reimburse at the rates provided in paragraph (1).

(3) Group health plan

For purposes of this subsection, the term "group health plan" means a plan of, or contributed to by, an employer or employee organization (including a self-insured plan) to provide health care (directly or otherwise) to any employee, any former employee, the employer, or any other individual associated or formerly associated with the employer in a business relationship, or any member of their family.

(o) Treatment of certain expenses of rural mail carriers

(1) General rule

In the case of any employee of the United States Postal Service who performs services involving the collection and delivery of mail on a rural route and who receives qualified reimbursements for the expenses incurred by such employee for the use of a vehicle in performing such services-

(A) the amount allowable as a deduction under this chapter for the use of a vehicle in performing such services shall be equal to the amount of such qualified reimbursements; and

(B) such qualified reimbursements shall be treated as paid under a reimbursement or other expense allowance arrangement for purposes of section 62(a)(2)(A) (and section 62(c) shall not apply to such qualified reimbursements).

(2) Special rule where expenses exceed reimbursements

Notwithstanding paragraph (1)(A), if the expenses incurred by an employee for the use of a vehicle in performing services described in paragraph (1) exceed the qualified reimbursements for such expenses, such excess shall be taken into account in computing the miscellaneous itemized deductions of the employee under section 67.

(3) Definition of qualified reimbursements

For purposes of this subsection, the term "qualified reimbursements" means the amounts paid by the United States Postal Service to employees as an equipment maintenance allowance under the 1991 collective bargaining agreement between the United States Postal Service and the National Rural Letter Carriers' Association. Amounts paid as an equipment maintenance allowance by such Postal Service under later collective bargaining agreements that supersede the 1991 agreement shall be considered qualified reimbursements if such amounts do not exceed the amounts that would have been paid under the 1991 agreement, adjusted by increasing any such amount under the 1991 agreement by an amount equal to-

(A) such amount, multiplied by

(B) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting "calendar year 1990" for "calendar year 2016" in subparagraph (A)(ii) thereof.

(p) Treatment of expenses of members of reserve component of Armed Forces of the United States

For purposes of subsection (a)(2), in the case of an individual who performs services as a member of a reserve component of the Armed Forces of the United States at any time during the taxable year, such individual shall be deemed to be away from home in the pursuit of a trade or business for any period during which such individual is away from home in connection with such service.

(q) Payments related to sexual harassment and sexual abuse

No deduction shall be allowed under this chapter for-

(1) any settlement or payment related to sexual harassment or sexual abuse if such settlement or payment is subject to a nondisclosure agreement, or

(2) attorney's fees related to such a settlement or payment.

(r) Disallowance of FDIC premiums paid by certain large financial institutions

(1) In general

No deduction shall be allowed for the applicable percentage of any FDIC premium paid or incurred by the taxpayer.

(2) Exception for small institutions

Paragraph (1) shall not apply to any taxpayer for any taxable year if the total consolidated assets of such taxpayer (determined as of the close of such taxable year) do not exceed \$10,000,000,000.

(3) Applicable percentage

For purposes of this subsection, the term "applicable percentage" means, with respect to any taxpayer for any taxable year, the ratio (expressed as a percentage but not greater than 100 percent) which-

(A) the excess of-

(i) the total consolidated assets of such taxpayer (determined as of the close of such taxable year), over

(ii) \$10,000,000,000, bears to

(B) \$40,000,000,000.

(4) FDIC premiums

For purposes of this subsection, the term "FDIC premium" means any assessment imposed under section 7(b) of the Federal Deposit Insurance Act (12 U.S.C. 1817(b)).

(5) Total consolidated assets

For purposes of this subsection, the term "total consolidated assets" has the meaning given such term under section 165 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (12 U.S.C. 5365).

(6) Aggregation rule

(A) In general

Members of an expanded affiliated group shall be treated as a single taxpayer for purposes of applying this subsection.

(B) Expanded affiliated group

(i) In general

For purposes of this paragraph, the term "expanded affiliated group" means an affiliated group as defined in section 1504(a), determined-

(I) by substituting "more than 50 percent" for "at least 80 percent" each place it appears, and

(II) without regard to paragraphs (2) and (3) of section 1504(b).

(ii) Control of non-corporate entities

A partnership or any other entity (other than a corporation) shall be treated as a member of an expanded affiliated group if such entity is controlled (within the meaning of section 954(d)(3)) by members of such group (including any entity treated as a member of such group by reason of this clause).

(s) Cross reference

(1) For special rule relating to expenses in connection with subdividing real property for sale, see section 1237.

(2) For special rule relating to the treatment of payments by a transferee of a franchise, trademark, or trade name, see section 1253.

(3) For special rules relating to-

(A) funded welfare benefit plans, see section 419, and

(B) deferred compensation and other deferred benefits, see section 404.

(Aug. 16, 1954, ch. 736, 68A Stat. 45 ; Pub. L. 85-866, title I, §5(a), Sept. 2, 1958, 72 Stat. 1608 ; Pub. L. 86-779, §§7(b), 8(a), Sept. 14, 1960, 74 Stat. 1002 , 1003; Pub. L. 87-834, §§3(a), 4(b), Oct. 16, 1962, 76 Stat. 973 , 976; Pub. L. 91-172, title V, §516(c)(2)(A), title IX, §902(a), (b), Dec. 30, 1969, 83 Stat. 648 , 710; Pub. L. 92-178, title III, §310(a), Dec. 10, 1971, 85 Stat. 525 ; Pub. L. 94-455, title XIX, §§1901(c)(4), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1803 , 1834; Pub. L. 97-34, title I, §127(a), Aug. 13, 1981, 95 Stat. 202 ; Pub. L. 97-35, title XXI, §2146(b), Aug. 13, 1981, 95 Stat. 801 ; Pub. L. 97-51, §139(b)(1), Oct. 1,

1981, 95 Stat. 967 ; Pub. L. 97–216, title II, §215(a), July 18, 1982, 96 Stat. 194 ; Pub. L. 97–248, title I, §128(b), title II, §288(a), Sept. 3, 1982, 96 Stat. 366 , 571; Pub. L. 98–369, div. A, title V, §512(b), div. B, title III, §2354(d), July 18, 1984, 98 Stat. 863 , 1102; Pub. L. 98–573, title II, §232(a), Oct. 30, 1984, 98 Stat. 2991 ; Pub. L. 99–272, title X, §10001(a), (c), (d), Apr. 7, 1986, 100 Stat. 222 , 223, 227; Pub. L. 99–509, title IX, §§9307(c)(2)(B), 9501(a)(1), (b)(1)(A), (2)(A), (c)(1), (d)(1), Oct. 21, 1986, 100 Stat. 1995 , 2075-2077; Pub. L. 99–514, title VI, §613(a), title XI, §1161(a), title XVIII, §1895(d)(1)(A), (2)(A), (3)(A), (4)(A), (5)(A), (6)(A), (7), Oct. 22, 1986, 100 Stat. 2251 , 2509, 2936-2940; Pub. L. 100–647, title I, §§1011B(b)(1)–(3), 1018(t)(7)(B), title III, §3011(b)(2), (3), Nov. 10, 1988, 102 Stat. 3488 , 3589, 3624, 3625; Pub. L. 101–140, title II, §203(a)(4), Nov. 8, 1989, 103 Stat. 830 ; Pub. L. 101–239, title VI, §6202(b)(3)(A), title VII, §§7107(a)(1), (b), 7862(c)(3)(A), Dec. 19, 1989, 103 Stat. 2233 , 2306, 2432; Pub. L. 101–508, title XI, §§11111(d)(2), 11410(a), Nov. 5, 1990, 104 Stat. 1388–413 , 1388-479; Pub. L. 102–227, title I, §110(a)(1), Dec. 11, 1991, 105 Stat. 1688 ; Pub. L. 102–486, title XIX, §1938(a), Oct. 24, 1992, 106 Stat. 3033 ; Pub. L. 103–66, title XIII, §§13131(d)(2), 13174(a)(1), (b)(1), 13211(a), 13222(a), 13442(a), Aug. 10, 1993, 107 Stat. 435 , 457, 469, 477, 568; Pub. L. 104–7, §1(a), (b), Apr. 11, 1995, 109 Stat. 93 ; Pub. L. 104–188, title I, §1704(p)(1)–(3), Aug. 20, 1996, 110 Stat. 1886 ; Pub. L. 104–191, title III, §§311(a), 322(b)(2)(B), Aug. 21, 1996, 110 Stat. 2053 , 2060; Pub. L. 105–34, title IX, §934(a), title XII, §§1203(a), 1204(a), title XVI, §1602(c), Aug. 5, 1997, 111 Stat. 882 , 994, 995, 1094; Pub. L. 105–206, title VI, §6012(a), July 22, 1998, 112 Stat. 818 ; Pub. L. 105–277, div. J, title II, §2002(a), Oct. 21, 1998, 112 Stat. 2681–901 ; Pub. L. 108–121, title I, §109(a), Nov. 11, 2003, 117 Stat. 1341 ; Pub. L. 108–357, title III, §318(a), (b), title VIII, §802(b)(2), Oct. 22, 2004, 118 Stat. 1470 , 1568; Pub. L. 110–343, div. A, title III, §302(a), Oct. 3, 2008, 122 Stat. 3803 ; Pub. L. 111–148, title IX, §9014(a), title X, §10108(g)(1), Mar. 23, 2010, 124 Stat. 868 , 913; Pub. L. 111–152, title I, §1004(d)(2), (3), Mar. 30, 2010, 124 Stat. 1035 ; Pub. L. 111–240, title II, §2042(a), Sept. 27, 2010, 124 Stat. 2560 ; Pub. L. 112–10, div. B, title VIII, §1858(b)(3), Apr. 15, 2011, 125 Stat. 169 ; Pub. L. 113–295, div. A, title II, §221(a)(23), (24), Dec. 19, 2014, 128 Stat. 4040 ; Pub. L. 115–97, title I, §11002(d)(6), 13306(a)(1), 13307(a), 13308(a), 13311(a), 13531(a), 13601(a)–(d), Dec. 22, 2017, 131 Stat. 2061 , 2126, 2129, 2132, 2153, 2155, 2156.)

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE
REFUNDS
AMENDING RULE 12-26.008

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-26.008, F.A.C., provide clarification for taxpayer representatives on two forms used to apply for tax refunds from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed changes are necessary to clarify how taxpayer representatives can complete and file refund claims.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 18, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on July 2, 2018 (Vol. 44, No. 128, p. 3092), to advise the public of the proposed changes to Rule 12-26.008, F.A.C., and to provide that, if requested in writing, a rule

development workshop would be held on July 18, 2018. No request was received and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

REFUNDS

RULE NO: RULE TITLE:

12-26.008 Public Use Forms

PURPOSE AND EFFECT: The proposed changes are necessary to clarify how taxpayer representatives can complete and file refund claims.

SUMMARY: The proposed amendments to Rule 12-26.008, F.A.C., provide clarification for taxpayer representatives on two forms used to apply for tax refunds from the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1) FS.

LAW IMPLEMENTED: 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 215.26, 220.725, 220.727, 624.5092, 681.104 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE
REFUNDS
AMENDING RULE 12-26.008

12-26.008 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) DR-26	Application for Refund (R-04/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____09245)	<u>XX/XX</u> 04/18
(3) DR-26S	Application for Refund-Sales and Use Tax (R-04/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____09246)	<u>XX/XX</u> 04/18
(4) through (7)	No change.	

Rulemaking Authority 213.06(1) FS. Law Implemented 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 215.26, 220.725, 220.727, 624.5092, 681.104 FS. History—New 11-14-91, Amended 4-18-93, 10-4-01, 9-28-04, 4-16-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018



Application for Refund

Section 1: Taxpayer Information

Taxpayer Name:

Business Partner Number: Federal Employer Identification Number (FEIN): Social Security Number (SSN) *:

Mailing Street Address:

Mailing City: State: ZIP:

Location Street Address:

Location City: State: ZIP:

Telephone Number (include area code): Fax Number (include area code): Email Address (optional):

Section 2: Taxpayer Representative - This section is to be completed when a taxpayer representative is requesting the refund. A signed Florida Department of Revenue Power of Attorney and Declaration of Representative (Form DR-835) must be attached.

Representative Name:

Street or Mailing Address:

City: State: ZIP:

Telephone Number: Fax Number: Email Address (optional):

Section 3: Collection or Reporting Period(s) - Enter the date the tax was paid and the collection or reporting period(s).

Date Paid (MM / DD / YY): Collection or Reporting Dates (MM / DD / YY to MM / DD / YY):

Section 4: Tax Categories - Check the box next to the type of tax you paid. A separate application must be completed for each tax type.

Communications Services Estate Insurance Premium Other (Please Specify): Corporate Income Fuel Nonrecurring Intangible Documentary Stamp Governmental Leasehold Pollutant

Section 5: Refund Amount - Enter the refund amount. Provide a brief explanation for the refund claim.

Refund Amount: Brief Explanation for Refund:

*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Authorization and Signature

Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true.

Taxpayer Signature

Date

OR

Representative Signature

Date

Mail this application and applicable documentation to:

Florida Department of Revenue
Refunds
PO Box 6490
Tallahassee FL 32314-6490

OR
Fax 850-410-2526

For more information about the documentation needed to process your refund, or to check on the application status, call **Refunds** at **850-617-8585**.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters.

For written replies to tax questions, write to:

Taxpayer Services - Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

Reference

The following document was mentioned in this form and is incorporated by reference in the rule indicated below.

The form is available online at floridarevenue.com/forms.

Form DR-835

Florida Department of Revenue Power of Attorney
and Declaration of Representative

Rule 12-6.0015, F.A.C.



Application for Refund - Sales and Use Tax

Section 1: Taxpayer Information

Taxpayer Name:		Sales Tax Certificate Number:	
<input type="text"/>		<input type="text"/>	
Business Partner Number:	Federal Employer Identification Number (FEIN):	Social Security Number (SSN) *:	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Mailing Street Address:			
<input type="text"/>			
Mailing City:	State:	ZIP:	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Location Street Address:			
<input type="text"/>			
Location City:	State:	ZIP:	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Telephone Number (include area code):	Fax Number (include area code):	Email Address (optional):	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

Section 2: Taxpayer Representative - This section is to be completed when a taxpayer representative is requesting the refund. A signed *Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835) must be attached.

Representative Name:		
<input type="text"/>		
Street or Mailing Address:		
<input type="text"/>		
City:	State:	ZIP:
<input type="text"/>	<input type="text"/>	<input type="text"/>
Telephone Number:	Fax Number:	Email Address (optional):
<input type="text"/>	<input type="text"/>	<input type="text"/>

Section 3: Collection or Reporting Period(s) - Enter the date the tax was paid and the collection or reporting period(s).

Date Paid (MM / DD / YY):	Collection or Reporting Dates (MM / DD / YY to MM / DD / YY):
<input type="text"/>	<input type="text"/>

Section 4: Tax Categories - Check the box next to the type of tax you paid. A separate application must be completed for each fee or tax type.

<input type="checkbox"/> Amusement Machine Certificate Fee	<input type="checkbox"/> Solid Waste Fees	<input type="checkbox"/> Transient Rental Tax Paid to the Department
<input type="checkbox"/> Discretionary Sales Surtax	<input type="checkbox"/> Battery Fees	<input type="checkbox"/> Other (Please specify):
<input type="checkbox"/> Sales and Use Tax	<input type="checkbox"/> New Tire Fees	<input type="text"/>
	<input type="checkbox"/> Rental Car Surcharge	
	<input type="checkbox"/> Gross Receipts Tax on Dry Cleanin	

Check the box next to the reason for your refund claim.

- | | | | |
|--|--|--|--|
| <input type="checkbox"/> Amended Replacement Return | <input type="checkbox"/> Estimated Tax | <input type="checkbox"/> New/Expanding Business Equipment | <input type="checkbox"/> Real Property Lease |
| <input type="checkbox"/> Audit Overpayment | <input type="checkbox"/> Exempt Sales | <input type="checkbox"/> Motor Vehicles/Boat/Mobile Homes/Aircraft | <input type="checkbox"/> Repossessed Merchandise |
| <input type="checkbox"/> Bad Debt | <input type="checkbox"/> Florida Neighborhood Revitalization | <input type="checkbox"/> Motor Vehicle | <input type="checkbox"/> Transient Rental |
| <input type="checkbox"/> Community Contribution Tax Credit | <input type="checkbox"/> FL Rural Areas of Opportunity | <input type="checkbox"/> Repurchase/Replacement | <input type="checkbox"/> Other (Please specify): |
| <input type="checkbox"/> Credit Memos | | | <input type="text"/> |
| <input type="checkbox"/> Duplicate Payment | | | |

Section 5: Refund Amount - Enter the refund amount. Provide a brief explanation for the refund claim.

Refund Amount:	Brief Explanation for Refund:
<input type="text"/>	<input type="text"/>

*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Authorization and Signature

Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true.

Taxpayer Signature

Date

OR

Representative Signature

Date

Mail this application and applicable documentation to:

Florida Department of Revenue
Refunds
PO Box 6490
Tallahassee FL 32314-6490

OR
Fax 850-410-2526

For more information about the documentation needed to process your refund, or to check on the application status, call **Refunds at 850-617-8585**.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters.

For written replies to tax questions, write to:

Taxpayer Services - Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

Reference

The following document was mentioned in this form and is incorporated by reference in the rule indicated below.

The form is available online at floridarevenue.com/forms.

Form DR-835

Florida Department of Revenue Power of Attorney and Declaration of Representative

Rule 12-6.0015, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE
MULTITAX CREDITS
AMENDING RULES 12-29.001, 12-29.002, AND 12-29.003

SUMMARY OF PROPOSED RULES

The proposed amendments to Rules 12-29.001, 12-29.002, and 12-29.003, F.A.C., incorporate statutory changes made by Sections 6, 7, 15, and 48, Chapter 2018-6, L.O.F. These changes address when an application for a credit allocation must be submitted; when a credit taken as a deduction for federal tax purposes must be added back to income for Florida tax purposes; and remove the application requirement to carryforward unused credits.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed changes are necessary to implement statutory changes related to the Florida Tax Credit Scholarship program.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 18, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on July 2, 2018 (Vol. 44, No. 128, pp. 3092-3093), to advise the public of the proposed changes to Rules 12-19.001, 12-29.002, and 12-29.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2018. No request was received and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

MULTITAX CREDITS

RULE NO: RULE TITLE:

12-29.001 Scope

12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward;
Transfer; Rescindment

12-29.003 Florida Tax Credit Scholarship Program; Applications

PURPOSE AND EFFECT: The proposed changes are necessary to implement statutory changes related to the Florida Tax Credit Scholarship program

SUMMARY: The proposed amendments to Rules 12-29.001, 12-29.002, and 12-29.003, F.A.C., incorporate statutory changes made by Sections 6, 7, 15, and 48, Chapter 2018-6, L.O.F. These changes address when an application for a credit allocation must be submitted; when a credit taken as a deduction for federal tax purposes must be added back to income for Florida tax purposes; and remove the application requirement to carryforward unused credits.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the

Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 1002.395(13) FS.

LAW IMPLEMENTED: 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE
MULTITAX CREDITS
AMENDING RULES 12-29.001, 12-29.002, and 12-29.003

12-29.001 Scope.

This rule chapter sets forth the rules to be used in the administration of tax credits for contributions made to nonprofit scholarship_funding organizations (SFOs) under Section 1002.395, F.S., Florida Tax Credit Scholarship Program. That program allows taxpayers to receive a credit allocation for contributions made to SFOs ~~nonprofit scholarship_funding organizations~~. This rule chapter establishes procedures governing the approval of tax credit allocations and rescindments, ~~the approval for carryforward tax credits to a subsequent tax year~~, procedures for transferring tax credits, and the procedures to be followed by taxpayers when claiming tax credits on tax returns. Rulemaking Authority 1002.395(13) F.S. Law Implemented 211.0251, 212.1831, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (13) FS. History—New 6-6-11, Amended 7-28-15,_____.

12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment.

(1) Definitions. For purpose of this rule, the following terms mean:

(a) No change.

(b) “Contribution” means an eligible contribution, as defined in Section 1002.395(2), F.S., made to an eligible nonprofit scholarship_funding organization.

(c) through (e) No change.

(f) “Eligible nonprofit scholarship_funding organization” or “SFO” means a charitable organization as defined in Section 1002.395(2), F.S. A list of SFOs ~~eligible nonprofit scholarship funding organizations~~ established by the Department of Education is available at www.fldoe.org/schools/school-choice ~~www.floridaschoolchoice.org/~~.

(g) through (h) No change.

(2) Taxpayers eligible to participate in the program. Taxpayers who pay any of the following taxes may apply to the Department for a credit allocation ~~as follows~~:

(a) For the taxes administered by the Department:

1. through 2. No change.

3. Florida state sales and use tax self-accrued and paid directly to the Department in accordance with Taxpayers who hold a valid Sales and Use Tax Direct Pay Permit, issued by the Department, as provided in Section 212.183, F.S., and Rule 12A-1.0911, F.A.C.

4. Florida ~~Taxpayers who pay tax on~~ oil production tax ~~in Florida~~ imposed under Section 211.02, F.S., or Florida ~~who pay tax on~~ gas production tax ~~in Florida~~ imposed under Section 211.025, F.S.

(b) No change.

(3) Applications for credit allocations.

(a) To receive a credit allocation, taxpayers must apply online ~~on-line~~ using the Department’s website at www.floridarevenue.com or submit ~~an~~ Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations (Form DR-116000, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department.

1. through 2. No change.

(b) A separate application to receive a credit allocation is required for:

1. Each SFO ~~eligible nonprofit scholarship funding organization~~ the taxpayer intends to support; and,

2. No change.

3. Each tax credit cap year.

(c) Taxpayers are eligible to apply during the following periods to receive a credit allocation from each annual tax credit cap for the following taxes as follows:

1. Corporate Income Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year for its tax year that begins during that calendar year. For tax years beginning before January 1, 2018, the ~~The~~ application must be submitted ~~made~~ on or before the last day of the taxpayer's corporate income tax year. For tax years beginning January 1, 2018, or later, the application must be submitted before the date the taxpayer is required to file its corporate income/franchise tax return for that tax year pursuant to Section 220.222, F.S., including a valid extended due date.

a. Example: A calendar year taxpayer may apply for a credit allocation for the 2017-2018 ~~2011-2012~~ state fiscal year credit beginning on January 3, 2017 ~~January 3, 2011~~. The application must be submitted ~~made~~ on or before December 31, 2017 ~~December 31, 2011~~.

b. Example: A taxpayer with a tax year beginning December 1, 2017, ~~December 1, 2011~~ and ending November 30, 2018, ~~November 30, 2012~~, may apply for a credit allocation for the 2017-2018 ~~2011-2012~~ state fiscal year beginning on January 3, 2017 ~~January 3, 2011~~. The application must be submitted ~~made~~ on or before November 30, 2018 ~~November 30, 2012~~.

c. Example: A calendar year taxpayer may apply for a credit allocation for the 2018-2019 state fiscal year credit beginning on January 2, 2018. The application must be submitted before May 1, 2019; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before November 1, 2019.

d. Example: A taxpayer with a tax year beginning December 1, 2018, and ending November 30, 2019, may apply for a credit allocation for the 2018-2019 state fiscal year credit beginning on January 2, 2018. The application must be submitted before April 1, 2020; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before October 1, 2020.

2. Insurance Premium Tax – An application for a credit allocation may be made beginning on the first business day of January of each calendar year and may not be made after December 31 of that calendar year. Example: For the 2018-2019 ~~2011-2012~~ state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 2, 2018 ~~January 3, 2011~~. The application must be made on or before December 31, 2018 ~~December 31, 2011~~.

3. Sales and Use Tax – Tax on Oil and Gas Production – Excise Taxes on Liquor, Wine, and Malt Beverages – A taxpayer may make an application for a credit allocation on the first business day of January of the calendar year preceding the state fiscal year beginning on July 1 of the calendar year. The application must be made by June 30 of the state fiscal year for which the taxpayer is applying. For example, for a credit allocation for the 2018-2019 ~~2011-2012~~ state fiscal year, taxpayers may apply for a credit allocation beginning on January 2, 2018 ~~January 3, 2011~~. The application must be made on or before June 30, 2019 ~~June 30, 2012~~.

(d) The Department will accept applications until either the tax credit cap is reached; or until the end of the state fiscal year for sales and use tax, the tax on oil and gas production, and the

excise taxes on liquor, wine, and malt beverages; ~~or until the end of the tax year for corporate income tax and insurance premium tax;~~ or until the due date of the taxpayer's corporate income/franchise tax return for corporate income tax, whichever occurs first.

(4) Notification.

(a) The Department will approve credit allocations on a first-come, first-served basis. ~~Following~~ Within ten days of receipt of an application, the Department will send written correspondence regarding the amount of the credit allocation for each tax applied for, or the reason the credit allocation could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the credit allocation before the Department will issue such correspondence.

(b) When approved, the Department's approval letter will specify the period in which the contribution to the designated SFO ~~nonprofit scholarship funding organization~~ must be made. Contributions must be made during the period year specified in the approval letter. The SFO organization receiving a contribution will issue the taxpayer a certificate of contribution signed by an officer or authorized representative of the SFO organization containing:

1. through 5. No change.

6. Name of SFO ~~eligible nonprofit scholarship funding organization~~.

(c) The amount of tax credit claimed on a tax return is limited to the amount of contribution contained in the certificate of contribution issued by an SFO ~~eligible nonprofit scholarship funding organization~~. The taxpayer must make the contribution before the credit is claimed on a tax return.

(d) No change.

(e) When an SFO ~~eligible nonprofit scholarship funding organization~~ is unable to accept the taxpayer's contribution, or a part of the contribution, because of its obligations under Section 1002.395, F.S., the taxpayer may make a contribution or partial contribution to another SFO

~~eligible nonprofit scholarship funding organization.~~ The organization unable to accept the taxpayer's contribution must provide a written statement to the taxpayer declining the contribution. The taxpayer is required to keep the written statement with its books and records.

(5) Tax Credits.

(a)1. Corporate Income Tax – ~~A For tax years ending on or after July 1, 2011,~~ a tax credit of 100 percent of the contribution against any corporate income tax due for the tax year is allowed.

The amount of the tax credit for a tax year:

a. Is taken in the order of the credits provided against the corporate income tax in Section 220.02(8), F.S.;

b. Must be reduced by the difference in federal corporate income tax due computed with the credit and without the credit; ~~and,~~

c. Must be added back to taxable income in determining Florida corporate income tax due. For tax years beginning on or after January 1, 2018, if the amount of a credit taken under Section 220.1875, F.S., is added to federal taxable income on the Florida corporate income/franchise tax return in a previous tax year and is taken as a deduction for federal tax purposes in the current tax year, the amount of the federal deduction is not required to be added to federal taxable income on the Florida corporate income/franchise tax return in the current year. This provision ensures that the amount of the credit taken under Section 220.1875, F.S., is added to federal taxable income in the applicable tax year and does not result in a duplicate addition in a subsequent tax year.

d. Is revoked and rescinded when a taxpayer applies for a credit allocation after timely requesting an extension of time in which to file its Florida corporate income/franchise tax return and fails to remit sufficient tentative tax, such that its extension is not valid under Sections 220.222 and 220.32, F.S.

2. Taxpayers must attach a copy of the certificate of contribution from each SFO eligible nonprofit scholarship funding organization to the Florida corporate income/franchise tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(b)1. Insurance Premium Tax – ~~A For tax years ending on or after July 1, 2011,~~ a tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. Assessments made pursuant to Section 440.51, F.S. (workers' compensation administrative assessments);

b. No change.

c. Credits for income taxes ~~and emergency excise taxes~~ paid under ~~Chapter~~ Chapters 220 and 224, F.S., and the salary credit allowed under Section 624.509(5), F.S., as these are limited by Section 624.509(6), F.S. (the 65 percent limitation).

2. Taxpayers must attach a copy of the certificate of contribution from each SFO eligible nonprofit scholarship funding organization to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(c)1. Sales and Use Tax – A tax credit of 100 percent of the contribution is allowed against any state sales and use tax due self-accrued and paid directly to the Department in accordance with imposed under Chapter 212, F.S., to any taxpayer who holds a valid Sales and Use Tax Direct Pay Permit issued by the Department.

2.a. Taxpayers must submit a copy of the certificate of contribution from each SFO eligible nonprofit scholarship funding organization to:

Florida Department of Revenue

Revenue Accounting

P.O. Box 6609

Tallahassee, FL 32314-6609

b. ~~Following~~ ~~Within ten days of~~ receipt of the copy of the certificate, the Department will send written instructions on how to claim the credit allocation as a tax credit on a sales and use tax return remitted to the Department by electronic means.

(d)1. No change.

2. Taxpayers must attach a copy of the certificate of contribution from each SFO eligible ~~nonprofit scholarship funding organization~~ to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(e)1. Excise Tax on Liquor, Wine, and Malt Beverages – A tax credit of 100 percent of the contribution is allowed against the following taxes administered by the Division.

a. No change.

b. Excise tax on wine beverages imposed under Section 564.06, F.S., except excise taxes imposed on wine produced ~~produce~~ by manufacturers in Florida from products grown in Florida; or

c. No change.

2. The tax credit taken on a return filed with the Division is limited to 90 percent of the tax due on the return. Taxpayers must attach a copy of the certificate of contribution from each SFO eligible ~~nonprofit scholarship funding organization~~ to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(f) Contributions to an SFO eligible ~~nonprofit scholarship funding organization~~ are not payments of estimated tax or installment payments of tax. However, credits earned for

contributions to an SFO ~~eligible nonprofit scholarship funding organization~~ made on or after July 1, 2014, for corporate income tax or insurance premium tax will be taken into account when determining the estimated payment amounts required to meet the prior year exceptions for each tax. Cross reference: Rules 12C-1.034 and 12B-8.001, F.A.C.

(6) Carryforward of unused credits.

(a) When a taxpayer is unable to use a tax credit during the period specified by the Department in the approval letter, because the taxpayer's liability is insufficient, the taxpayer may ~~apply to~~ carry forward the unused tax credit amount for a period not to exceed five years, if the credit was earned in a taxable year beginning before January 1, 2018, or for a period not to exceed ten years, if the credit was earned in a taxable year beginning on or after January 1, 2018. ~~The five year carryforward period is applicable to all credits approved for carryforward on or after July 1, 2011, and to all unused carryforward credits that were eligible to be carried forward as of July 1, 2011. Taxpayers must apply on line using the Department's website at www.floridarevenue.com or submit an Application for Tax Credit for Contributions to Nonprofit Scholarship Funding Organizations (SFOs) (Form DR 116000, incorporated by reference in Rule 12-29.003, F.A.C.) requesting approval to carry forward the unused portion of the tax credit during the year in which the taxpayer wants to carry forward the unused tax credit. Applications to carry forward amounts beyond the five year period will not be accepted by the Department. See paragraph (3)(a), for submitting the application to the Department.~~

(b) ~~A separate application to carry forward an unused tax credit is required for each beverage license issued by the Division for which a separate return to report and pay the excise taxes on liquor, wine, and malt beverages is filed with the Division.~~

~~(c) Within ten days of receipt of the application, the Department will send written correspondence regarding the amount of the credit carryforward, or the reason the carryforward request could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the carryforward before the Department will issue such correspondence. No request will be approved when the application for a credit allocation carryforward is submitted for a period beyond five years from the year in which the credit allocation was approved.~~

~~(d) Examples.~~

~~1. Corporate Income Tax Example – A calendar year taxpayer applied for and was approved for a credit allocation against corporate income tax for the tax year ending December 31, 2017 December 31, 2011. To carry forward the unused portion of the credit allocation from its tax year ending December 31, 2011, to its tax year ending December 31, 2012, the taxpayer must apply to the Department, specifying the carryforward amount, on or after January 3, 2012. The application must be filed on or before December 31, 2012. If any unused portion of the credit allocation remains, the taxpayer must apply for a carryforward of the unused portion. Any unused carryforward from its tax year ending December 31, 2017 December 31, 2011, expires on December 31, 2022 December 31, 2016.~~

~~2. Corporate Income Tax Example – A calendar year taxpayer applied for and was approved for a credit allocation against corporate income tax for the tax year ending December 31, 2018. Any unused carryforward from its tax year ending December 31, 2018, expires on the due date pursuant to Section 220.222, F.S., for the Florida corporate income/franchise tax return for the taxable year ending December 31, 2028.~~

~~3. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2017 2010. To carry forward the~~

~~unused portion of the credit allocation that was not taken on the 2010 insurance premium tax return (due March 1, 2011) to the 2011 insurance premium tax return, the taxpayer must apply to the Department, specifying the carryforward amount, on or after January 3, 2011. The application must be filed and approved on or before December 31, 2011. If any unused portion of the credit allocation remains, the taxpayer must apply for a carryforward of the unused portion. Any unused carryforward from its tax year ending December 31, 2017 ~~December 31, 2010~~, expires on December 31, 2022 ~~December 31, 2015~~.~~

4. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2018. Any unused carryforward from its tax year ending December 31, 2018, expires on December 31, 2028.

~~5. 3. Sales and Use Tax Example – A taxpayer who holds a Sales and Use Tax Direct Pay Permit applied for and was approved for a credit allocation against sales and use tax due to the Department as a result of the Direct Pay Permit for the state fiscal year 2017-2018 ~~2011-2012~~. The taxpayer paid the contribution to an SFO eligible nonprofit scholarship funding organization on July 14, 2017 ~~July 15, 2011~~, and submitted a copy of the certificate of contribution received from the organization to the Department. The taxpayer's state tax liability in accordance with the Sales and Use Tax Direct Pay Permit was insufficient to use the entire credit allocation on sales and use tax returns filed with the Department on or before June 30, 2018 ~~June 30, 2012~~. ~~To carry forward the unused portion of the tax credit to the 2012-2013 state fiscal year, the taxpayer must apply to the Department, specifying the carryforward amount during the 2012-2013 state fiscal year. The application must be filed and approved, and any approved carryforward must be taken on a sales and use tax return filed on or before June 30, 2013. If any unused portion of the credit allocation remains, the taxpayer must apply for a carryforward of the unused portion to be used during the~~~~

~~following state fiscal year.~~ Any unused carryforward from the ~~2017-2018~~ 2011-2012 state fiscal year expires ~~June 30, 2023~~ June 30, 2017.

6. Sales and Use Tax Example – A taxpayer who holds a Sales and Use Tax Direct Pay Permit applied for and was approved for a credit allocation against sales and use tax due to the Department for the state fiscal year 2018-2019. The taxpayer paid the contribution to an SFO on July 13, 2018, and submitted a copy of the certificate of contribution received from the organization to the Department. The taxpayer’s state tax liability in accordance with the Permit was insufficient to use the entire credit allocation on sales and use tax returns filed with the Department on or before June 30, 2019. Any unused carryforward from the 2018-2019 state fiscal year expires June 30, 2029.

7. 4. Tax on Oil and Gas Production – The same application periods and credit carryforward periods that apply to a sales and use tax credit allocation apply to a credit allocation against the tax on oil and gas production.

8. 5. Excise Taxes on Liquor, Wine, and Malt Beverages Example – A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year ~~2017-2018~~ 2011-2012. The taxpayer’s liability was insufficient to use the entire credit allocation during that state fiscal year. ~~To carry forward the unused portion of the tax credit to the 2012-2013 state fiscal year, the taxpayer must apply to the Department, specifying the carryforward amount during the 2012-2013 state fiscal year. The application must be filed and approved, and any approved carryforward must be taken on a return filed with the Division, on or before June 30, 2013. If any unused portion of the credit allocation remains, the taxpayer must apply for a carry forward of the unused portion to be used during the following state fiscal year.~~ Any unused carryforward from the ~~2017-2018~~ 2011-2012 state fiscal year expires ~~June 30, 2023~~ June 30, 2017.

9. Excise Taxes on Liquor, Wine, and Malt Beverages Example – A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year 2018-2019. The taxpayer’s liability was insufficient to use the entire credit allocation during that state fiscal year. Any unused carryforward from the 2018-2019 state fiscal year expires June 30, 2029.

(7) Transfers of unused Tax Credits.

(a) A taxpayer may not convey, assign, or transfer a credit allocation or tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, the following credit allocations or tax credits may be transferred between members of the same affiliated group of corporations:

1. A tax credit allocation for which a contribution has not been made to an SFO eligible nonprofit scholarship funding organization by the transferring member. The receiving member must make a contribution to an SFO eligible nonprofit scholarship funding organization during the same period that the transferring member was required to make the contribution. In addition, the contribution must be made before the receiving member may claim the tax credit.

2. A tax credit allocation for which a contribution has been made to an SFO eligible nonprofit scholarship funding organization by the transferring member, but the tax credit has not been claimed on a tax return.

3. A carryforward tax credit amount ~~approved for carryforward~~ that has not been claimed on a tax return.

(b) through (e) No change.

(f) The Department must approve the application for transfer of the unused credit allocation or tax credit before the receiving member may claim the tax credit on a tax return. For excise tax on

liquor, wine, and malt beverages, the Division must also approve the transfer before the ~~the~~ receiving member may claim the tax credit on a tax return.

(g) ~~Following~~ Within fifteen days of receipt of an application, the Department will send written correspondence approving the transfer or providing the reason the transfer could not be approved. If the transfer is approved, a copy of the approval letter will be sent to both the transferring member and the receiving member. The approval letter will include instructions on how the receiving member may claim the tax credit on a tax return.

(8) Rescindment of unused Tax Credits.

(a) The rescindment provision allows credit allocations that will not be used by the taxpayer to be reallocated to other taxpayers who may use the credit allocation. Taxpayers must apply online ~~on-line~~ using the Department's website at www.floridarevenue.com or submit ~~an~~ Florida Tax Credit Scholarship Program – Application for Rescindment of Previous Allocation of Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (Form DR-116100, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department to rescind all or a portion of an unused credit allocation. See paragraph (3)(a) for submitting the application to the Department.

(b) An application for rescindment of the unused credit allocation by the Department will not be approved when:

1. No change.

2. The allocation year is closed for all taxpayers. The allocation period for a calendar year is closed for all taxes and all taxpayers on October 1 of the third year following the January 1 opening of the allocation period, regardless of whether the annual tax credit cap has been reached November 30 of the subsequent calendar year. For example, the allocation period beginning

January 1, 2018, for the state fiscal year beginning July 1, 2018, closes for all taxpayers on October 1, 2020.

(c) ~~Following~~ ~~Within ten days of~~ receipt of an application, the Department will send written correspondence regarding the amount of the rescindment, or the reason rescindment could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the rescindment before the Department will issue such correspondence.

(d) When the approval of a rescindment allows the tax credit cap for a state fiscal year to be reopened and available for allocation, the Department will notify each SFO ~~eligible nonprofit scholarship funding organization~~ that the tax credit cap is available for allocation.

Rulemaking Authority 1002.395(13) F.S. Law Implemented 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS. History—New 6-6-11, Amended 1-25-12, 7-28-15, _____ .

12-29.003 Florida Tax Credit Scholarship Program; Applications.

(1) No change

Form Number	Title	Effective Date
(2)(a) DR-116000	<u>Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship_Funding Organizations (SFOs) (R. 1/18)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08953)	XX/XX 4/18

(b) DR-116100 Florida Tax Credit Scholarship Program – Application for XX/XX
Rescindment of Previous Allocation of Tax Credit 4/18
~~Allocation for Contributions to Nonprofit Scholarship~~
~~Funding Organizations (SFOs) (R-07/11)~~
([http://www.flrules.org/Gateway/reference.asp?No=Ref-
____08954](http://www.flrules.org/Gateway/reference.asp?No=Ref-____08954))

(c) DR-116200 Florida Tax Credit Scholarship Program – Notice of Intent XX/XX
to Transfer a Tax Credit (~~N-07/15~~) 4/18
([http://www.flrules.org/Gateway/reference.asp?No=Ref-
____08955](http://www.flrules.org/Gateway/reference.asp?No=Ref-____08955))

Rulemaking Authority 213.06(1), 1002.395(13) F.S. Law Implemented 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS. History–New 6-6-11, Amended 1-25-12, 7-28-15, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018



Florida Tax Credit Scholarship Program

Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations

DR-116000
R. 01/19
Rule 12-29.003, F.A.C.
Effective XX/XX
Page 1 of 4

Business Name:		Federal Employer Identification Number (FEIN):	
Business Address:			
City:		State:	ZIP:
Contact Person Name:	Telephone Number:	Email Address:	

Enter the nonprofit scholarship-funding organization (SFO) to which the contribution will be made. A separate application is required for each organization: _____

Total amount of planned contribution: \$ _____

Indicate the amount of credit allocation for each applicable tax. The sum of the amounts must equal the planned contribution amount entered above.

\$ _____ Corporate Income Tax
Beginning Date of Tax Year: _____ Ending Date of Tax Year: _____

\$ _____ Insurance Premium Tax
(For the current Calendar Year)

\$ _____ Excise Tax on Malt Beverages
For the Fiscal Year beginning July 1, _____
Malt Beverage License Number: _____

\$ _____ Excise Tax on Wine Beverages
For the Fiscal Year beginning July 1, _____
Wine Beverage License Number: _____

\$ _____ Excise Tax on Liquor Beverages
For the Fiscal Year beginning July 1, _____
Liquor Beverage License Number: _____

\$ _____ Sales and Use Tax due from a Direct Pay Permit Holder
For the Fiscal Year beginning July 1, _____
Sales Tax Certificate Number: _____

\$ _____ Tax on Oil Production
For the Fiscal Year beginning July 1, _____

\$ _____ Tax on Gas Production
For the Fiscal Year beginning July 1, _____

If you file a consolidated Florida corporate income tax return, you must provide the parent corporation's name and FEIN.

Parent corporation _____

Parent corporation's FEIN -

I understand that section (s.) 1002.395(5)(b)2., Florida Statutes (F.S.), requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application to the nonprofit scholarship-funding organization indicated in this application.

Under penalty of perjury, I declare that I have read this application and that the facts stated in it are true.

Signature of officer, owner, or partner

Date

You may apply for this credit allocation using the Department's website at floridarevenue.com/taxes/sfo. When applying for a tax credit allocation, a separate application is required for each nonprofit scholarship-funding organization (SFO), each separate beverage license, each sales tax certificate number, and each tax credit cap year. The tax year for insurance premium tax is the current calendar year. For corporate income tax, you must specify the applicable tax year. For all other taxes, you must specify the applicable state fiscal year.

Once you complete the online application you will receive a confirmation number that you can print out. The screen will display the information entered and confirm receipt of the electronic application for credit allocation. The Department will send you written correspondence. The Department will either approve an amount of tax credit allocation or explain why a credit allocation could not be approved.

In accordance with s. 1002.395(5)(f), F.S., the SFO indicated on the application will be provided a copy of your approval or denial letter.

Who May Apply?

The following taxpayers may participate in the Florida Tax Credit Scholarship Program for contributions to nonprofit SFOs:

- Florida oil and gas production taxpayers (ss. 211.02 and 211.025, F.S.).
- Taxpayers who pay sales tax under a direct pay permit (s. 212.183, F.S.).
- Corporate income taxpayers (Chapter 220, F.S.).
- Taxpayers who pay excise tax on liquor, wine, and malt beverages (ss. 563.05, 564.06, and 565.12, F.S.).
- Insurance premium taxpayers (s. 624.509, F.S.).

Oil and Gas Production Tax

One hundred percent of an eligible contribution is allowed as a credit, but the amount of the credit taken may not exceed fifty percent of the tax due on the return. A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

Sales and Use Tax Due From a Direct Pay Permit Holder

One hundred percent of an eligible contribution is allowed as a credit. Before a credit can be claimed on a sales and use tax return, the taxpayer must submit a copy of the certificate of contribution from each nonprofit SFO to:

Florida Department of Revenue
Revenue Accounting
PO Box 6609
Tallahassee, FL 32314-6609

The Department of Revenue will respond with specific instructions about how to claim the credit on your sales and use tax return. In accordance with s. 1002.395(5)(f), F.S., the nonprofit SFO indicated on the application will be provided a copy of all letters or correspondence of acknowledgement generated by the Department with respect to the credit for sales and use tax from a direct pay permit holder.

Corporate Income Tax

One hundred percent of an eligible contribution is allowed as a credit. The credit granted must be reduced by the resulting decrease in federal income tax when considering this credit and the overall impact it has on the federal income tax due. The amount of credit taken must be added back to taxable income only once. A copy of the certificate of contribution(s) from each nonprofit SFO must be attached to the return when claiming the credit.

Excise Tax on Liquor, Wine, and Malt Beverages

One hundred percent of an eligible contribution is allowed as a credit against any tax due under s. 563.05, 564.06, or 565.12, F.S., except excise taxes imposed on wine produced by manufacturers in this state from products grown in this state. The amount of the credit taken may not exceed ninety percent of the tax due on the return. A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

Insurance Premium Tax

One hundred percent of an eligible contribution is allowed as a credit against any tax due under s. 624.509, F.S., after deducting from such tax:

1. Deductions for assessments made pursuant to s. 440.51, F.S. (workers' compensation administrative assessments),
2. Credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds), and
3. Credits for income tax paid under Chapter 220 F.S., and the salary credit allowed under s. 624.509(5), F.S., as these are limited by s. 624.509(6), F.S. (the sixty-five percent limitation).

A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

Program Information

If the credit is not fully used in the applicable tax year (for corporate income or insurance premium tax) or state fiscal year (for excise tax on malt beverages, wine, and liquor; oil and gas production tax; or sales tax), the unused amount carries forward for a period not to exceed 10 years. However, if the applicable tax year begins before January 1, 2018, the unused credit cannot be carried forward more than 5 years. The credit cannot be conveyed, assigned, or transferred to another entity unless the other entity is a member of the taxpayer's affiliated group, or all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. For transfers to another member of the taxpayer's affiliated group, use Form DR-116200 [incorporated by reference in Rule 12-29.003, Florida Administrative Code (F.A.C.)].

Contributions must be monetary and must be made to eligible nonprofit SFOs. The Department of Education establishes the eligibility of the nonprofit SFOs. A list of nonprofit SFOs is available from the Department of Education's website at fldoe.org/schools/school-choice. Their phone number is 800-447-1636.

Once you receive written confirmation and approval for the credit allocation from the Department, you are expected to

make such contribution within the tax year or state fiscal year for which the credit allocation was approved. For corporate income tax years beginning on or after January 1, 2018, the contribution must be made on or before the due date of the Florida corporate income/franchise tax return, or the extended due date of the return if validly extended.

Upon receiving a contribution, a nonprofit SFO will issue a certificate of contribution to the taxpayer. This certificate will contain the following information:

- Contributor's name
- Contributor's FEIN
- Contributor's license number issued by the Division of Alcoholic Beverages and Tobacco
- Amount of contribution
- Date of contribution
- Name of nonprofit SFO

An officer or authorized representative of the nonprofit SFO will sign the certificate. You must attach a copy of the certificate(s) of contribution to your tax return when filed; or for sales tax direct pay permit holders, submit a copy of the certificate to the Department before claiming the credit.

All other requirements of s. 1002.395, F.S., must be met to claim this credit.

The letter granting approval of the credit allocation will indicate the time frame in which the contribution must be made, and express that the credit is contingent upon an eligible contribution being made and accepted by the nonprofit SFO.

If the nonprofit SFO listed on the approval letter is unable to accept a contribution or part of a contribution because of its obligations under s. 1002.395, F.S., and it provides a written statement declining the contribution, the taxpayer may make the contribution or partial contribution to another eligible nonprofit SFO. The taxpayer must keep the written statement for its records to support the credit claimed. Contributions must be made during the year specified in the approval letter. For corporate income tax years beginning on or after January 1, 2018, the contribution must be made on or before the due date of the Florida corporate income/franchise tax return, or the extended due date of the return if validly extended.

Contributions to a nonprofit SFO are not payments of estimated tax or installment payments of tax. Taxpayers must make installment payments to the Department of Revenue in accordance with ss. 220.34 and 1002.395(5)(g), F.S., and Rule 12C-1.034, F.A.C., for corporate income tax; ss. 624.5092 and 1002.395(5)(g), F.S., and Rule 12B-8.001, F.A.C., for insurance premium tax; and s. 212.11, F.S., and Rule 12A-1.056, F.A.C., for sales and use tax. For corporate income tax and insurance premium tax, penalty and interest applies to an underpayment of estimated tax unless the amount due under the prior year exception is timely paid. The installment amounts that must be paid to meet the prior year exception for corporate income tax and insurance premium

tax are decreased by the amount of the Florida tax credit scholarship program credit earned. Contributions must be made on or before the installment due date to decrease the amount that must be paid to meet the prior year exception. For corporate income tax years beginning on or after January 1, 2018, the contribution must be made by the due date of the Florida corporate income/franchise tax return, or the extended due date of the return if validly extended. All contributions that earned a credit for that tax year beginning on or after January 1, 2018, will apply to the first installment due for that tax year under the prior year exception.

Program Guidelines.

For corporate income tax, applications for allocation of tax credit can be submitted beginning on the first business day in January for contributions to be made in tax years that begin in the same calendar year through the day before the due date, or if extended, the day before the extended due date of the Florida corporate income/franchise tax return.

For insurance premium tax, applications can be submitted beginning on the first business day in January for contributions to be made in insurance premium tax years that begin in the same calendar year through the end of the insurance premium tax year.

For the excise tax on liquor, wine, and malt beverages, applications can be submitted beginning on the first business day in January for contributions to be made in the state fiscal year beginning the following July 1.

For the oil and gas production tax and sales tax paid under a direct pay permit, applications can be submitted beginning on the first business day in January for contributions to be made in the state fiscal year beginning the following July 1.

The allocation of each state fiscal year's allotted amount begins on the first business day in January.

Applications are accepted until the allotted amount is reached or until no more applications can be submitted for that tax year, whichever occurs first.

Example 1 - A corporate income tax taxpayer applying for a credit allocation for its tax year beginning on January 1, 2018, may submit an application on January 2, 2018, through the day before May 1, 2019, and if the return is validly extended, the application may be submitted through the day before November 1, 2019, assuming the annual allocation is not exhausted before the time of application. In this example, the taxpayer must contribute to the nonprofit SFO between January 1, 2018, and May 1, 2019, unless the return is validly extended, in which case the contribution must be made by November 1, 2019. If the credit is not fully used on its December 31, 2018, tax year, the unused credit can be carried forward up to 10 tax years.

Example 2 - A corporate income tax taxpayer applying for a credit allocation for its tax year beginning on December 1, 2018, may submit an application on January 2, 2018, through the day before April 1, 2020, and if the return is validly extended, the application may be submitted through the day

before October 1, 2020, assuming the annual allocation is not exhausted before the time of application. In this example, the taxpayer must contribute to the nonprofit SFO between December 1, 2018, and April 1, 2020, unless the return is validly extended, in which case the contribution must be made by October 1, 2020. If the credit is not fully used on its November 30, 2019, tax year, the unused credit can be carried forward up to 10 tax years.

Example 3 – An insurance premium taxpayer applying for a credit allocation for its tax year beginning on January 1, 2018, may submit an application between January 2, 2018 and December 31, 2018, assuming the annual allocation is not exhausted before the time of application. In this example, the taxpayer must contribute to the nonprofit SFO between January 1, 2018 and December 31, 2018.

Example 4 – A sales taxpayer or oil and gas production taxpayer applying for a credit allocation may submit an application between January 2, 2018 and June 30, 2019, assuming the annual allocation is not exhausted before the time of application. In this example, the taxpayer must contribute to the nonprofit SFO between July 1, 2018 and June 30, 2019, and the credit can be claimed after the contribution is made and before June 30, 2019. If the credit amount is not fully used before June 30, 2019, the unused credit can be carried forward up to 10 years.

Example 5 – A taxpayer who pays excise tax on liquor, wine, and malt beverages applying for a credit allocation may submit an application between January 2, 2018 and June 30, 2019, assuming the annual allocation is not exhausted before the time of application. In this example, the taxpayer must contribute to the nonprofit SFO between July 1, 2018 and June 30, 2019, and the credit can be claimed after the contribution is made and before June 30, 2019. If the credit is not fully used before June 30, 2019, the unused credit can be carried forward up to 10 years.



Florida Tax Credit Scholarship Program
Application for Rescindment of Previous Allocation of Tax Credit
 (Under sections [ss.] 211.0251, 212.1831, 220.1875, 561.1211, 624.51055,
 and 1002.395, Florida Statutes, [F.S.]

DR-116100
 R. 01/19
 Rule 12-29.003, F.A.C.
 Effective XX/XX
 Page 1 of 2

Business name _____

Federal Employer Identification Number (FEIN) -

Mailing address _____

City _____ State _____ ZIP _____

Contact person _____ Contact's telephone number _____

Contact person's email address _____

If included in a consolidated Florida corporate income tax return, provide:

Parent Corporation's FEIN -

Original amount of planned contribution \$, , .

Confirmation number of original credit allocation application _____

Enter the name of the SFO the credit was originally approved for:

Enter the amount you wish to rescind \$, , .

Enter the amount(s) below to rescind based on the tax type. (The sum of the amounts by tax cannot exceed the total amount you wish to rescind above. The amount to be rescinded for each tax cannot exceed the amount allocated to that tax on the original application.):

- _____ Corporate Income Tax (Chapter 220, F.S.)
- _____ Insurance Premium Tax (s. 624.509, F.S.)
- _____ Excise Tax on Malt Beverages (s. 563.05, F.S.)
- _____ Excise Tax on Wine Beverages (s. 564.06, F.S.)
- _____ Excise Tax on Liquor Beverages (s. 565.12, F.S.)
- _____ Sales Tax Paid by a Direct Pay Permit Holder (s. 212.183, F.S.)
- _____ Tax on Oil Production (s. 211.02, F.S.)
- _____ Tax on Gas Production (s. 211.025, F.S.)

I understand that section (s.) 1002.395(5)(f), Florida Statutes (F.S.), requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application for rescindment to the nonprofit scholarship-funding organization indicated on the associated application for an allocation of credit.

Under penalty of perjury, I declare that I have read this application form and that the facts stated in it are true.

 Signature of officer, owner, or partner

 Date

Instructions for Completing Form DR-116100

You may apply to the Department for rescindment of all or part of a previously approved allocation of tax credit under the Florida Tax Credit Scholarship Program using the Department's website at

floridarevenue.com/taxes/sfo. You must submit a separate application for the rescindment of each previously approved credit allocation.

Once you have entered the requested information, a confirmation screen with a confirmation number will appear. This screen will display the information entered and confirm receipt of the electronic application for rescindment. You can print this screen or simply record the confirmation number to prove that you submitted an application for rescindment.

If you don't have your original confirmation number contact the Revenue Accounting section at 850-617-8586.

The Department will send written correspondence regarding the approved rescindment amount or the reason the rescindment request could not be approved.

The Department will approve the rescindment unless:

- (1) You have claimed the credit amount to be rescinded on a previously filed tax return.
- (2) The allocation year is closed for all taxpayers. The allocation for a particular year is closed for all taxpayers on October 1st of the third year after the January 1 opening of the allocation period. For example, the allocation year beginning January 1, 2018, for the state fiscal year beginning July 1, 2018, closes for all taxpayers on October 1, 2020, regardless of whether the annual allotment has been reached because October 1, 2020, is the extended due date of the last tax year beginning in the 2018 calendar year (tax year beginning December 1, 2018, and ending November 30, 2019, with a due date of April 1, 2020, and extended due date of October 1, 2020).



Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit

To transfer a tax credit available under the Florida Tax Credit Scholarship Program, the transferring business and the receiving business must both be members of the same affiliated group of corporations.

Part I - Transferring Business Information

Business Name:		Federal Employer Identification Number (FEIN):	
Business Address:			
City:		State:	ZIP
Contact Person Name:	Telephone Number:	Email Address:	
If the transferor is included in a consolidated Florida corporate income tax return, please provide the Parent Corporation Name:			Parent FEIN:
<p>Indicate the type of tax credit allocation or tax credit to be transferred, information on the original amount of the tax credit allocation, any approved carryforward amounts, the amount of any previous transfers, and the amount to be transferred. For transfers of sales and use tax or the excise tax on liquor beverages, wine beverages, or malt beverages, indicate the certificate number or license number for which the tax credit allocation was authorized.</p>	<p>Florida Tax Credit Scholarship Program:</p> <p><input type="checkbox"/> Corporate Income Tax</p> <p><input type="checkbox"/> Insurance Premium Tax</p> <p><input type="checkbox"/> Tax on Oil Production</p> <p><input type="checkbox"/> Tax on Gas Production</p> <p><input type="checkbox"/> Sales and Use Tax (enter certificate number):</p> <p><input type="checkbox"/> Excise Tax on Liquor Beverages (enter license number):</p> <p><input type="checkbox"/> Excise Tax on Wine Beverages (enter license number):</p> <p><input type="checkbox"/> Excise Tax on Malt Beverages (enter license number):</p>		

Transfer of Tax Credit Allocation

Tax Credit Allocation Confirmation Number	
Original Amount of Tax Credit Allocation	\$
Prior Transfer of This Credit Allocation	
Requested Transfer of This Credit Allocation (Must be made in sufficient time for transferee to timely make the contribution to earn the credit and the Department to approve the transfer of the credit allocation.)	\$

Transfer of Credit or Carryforward Credit

Credit Earned Under This Tax Credit Allocation Confirmation Number	
Amount of Credit and Carryforward Credit Claimed / Used	\$
Tax Year or Month / Year Claimed / Used	
Prior Transfer of This Credit or Carryforward Credit	
Requested Transfer of This Credit or Carryforward Credit (Must be made in sufficient time for the transferee to timely claim the transferred credit or transferred carryover credit and the Department to approve the transfer of the credit or carryforward credit.)	\$

Part II - Receiving Business Information - *A separate notice is required for each receiving business.*

Business Name:		Federal Employer Identification Number (FEIN):	
Business Address:			
City:		State:	ZIP
Contact Person Name:	Telephone Number:	Email Address:	
If the transferee is included in a consolidated Florida corporate income tax return, please provide the Parent Corporation Name:			Parent FEIN:

For transfers of sales and use tax or the excise tax on liquor beverages, wine beverages, or malt beverages, indicate the certificate number or license number of the business receiving the transfer.

- Sales and Use Tax (enter certificate number):
- Excise Tax on Liquor Beverages (enter license number):
- Excise Tax on Wine Beverages (enter license number):
- Excise Tax on Malt Beverages (enter license number):

Part III - Transferring Business Certification - *Only an authorized officer of the transferring business may sign this notice.*

I understand that section (s.) 1002.395(5)(f), Florida Statutes (F.S.), requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application for transfer to the nonprofit scholarship-funding organization indicated on the associated application for an allocation of credit.

Under penalties of perjury, I certify that the Transferring Business and the Receiving Business are both members of the same affiliated group of corporations. I understand that the Florida Department of Revenue will provide information regarding the transfer of a tax credit allocation or a tax credit authorized under the Florida Tax Credit Scholarship Program to the Receiving Business. I declare that I have read the foregoing Notice and the facts stated in it are true.

Signature of Authorized Officer of Transferring Business

Title

Printed Name of Authorized Officer

Date

**Instructions for Florida Tax Credit Scholarship Program
Notice of Intent to Transfer a Tax Credit**

To transfer a tax credit or a tax credit allocation under the Florida Tax Credit Scholarship Program both parties to the transfer must be members of the same affiliated group of corporations.

The transferring member must notify the Department of any tax credit transfer prior to the receiving member reporting the tax credit on a tax return. A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer. The completed notice must be signed by an officer authorized to sign on behalf of the transferring business. Mail the completed and signed notice to:

Florida Department of Revenue
Revenue Accounting
PO Box 6609
Tallahassee FL 32314-6609

The Department of Revenue will send written approval regarding the amount of the tax credit transferred after receipt of a completed notice. You must have a letter from the Department approving the credit transfer prior to claiming the tax credit on a tax return.

The following tax allocations or tax credits may be transferred from one member of an affiliated group to another member of the same affiliated group:

- Tax credit allocations prior to making a contribution to an eligible nonprofit scholarship-funding organization.

- Tax credit allocations for which contributions have been made to an eligible nonprofit scholarship-funding organization, but the tax credit has not been claimed on a tax return.
- Carryforward tax credit amounts that have not been claimed on a tax return.

A transferred tax credit may only be used against the same tax as the original tax credit approved by the Department. For example, if the transferring member received a sales and use tax credit allocation, the receiving member may only use the transferred tax credit as a sales and use tax credit.

Members receiving a tax credit allocation must make a contribution to an eligible nonprofit scholarship-funding organization during the same period that the transferring member was required to make the contribution. The contribution must be made before the member may claim the tax credit.

A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the tax credit.

A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
REPEALING RULE 12A-1.0143
AMENDING RULES 12A-1.070, 12A-1.087, AND 12A-1.097

SUMMARY OF PROPOSED RULES

Section 288.1083, F.S., previously provided for a refund of tax to certain manufacturing and spaceport entities under an investment incentive program. This program expired July 1, 2013, and taxpayers are no longer eligible for a tax refund. The proposed repeal of Rule 12A-1.0143, F.A.C., removes obsolete provisions related to this incentive program.

The state sales tax rate is set by the Legislature and is subject to change from year to year. The 2018 Legislature reduced the state rate for leases and licenses of real property from 5.8% to 5.7%. The proposed amendment to Rule 12A-1.070, F.A.C., adjusts the state sales tax rate to match the statutory change.

Section 36, Chapter 2018-118, L.O.F., made three changes to applicable aquaculture businesses. First, the exemption for butane gas, propane gas, natural gas, and liquefied petroleum gas was expanded to apply to the production, packing, or processing of aquacultural products, either on or off the farm. Second, the exemption for electricity was expanded to apply to packinghouses where fish are packed or prepared for shipment. Third, a new exemption was added for industrial machinery and equipment purchased for use in aquacultural activities. The proposed amendments to Rule 12A-1.087, F.A.C., provide guidance on how businesses can

document and receive these exemptions.

The proposed amendments to Rule 12A-1.097, F.A.C., adopt, by reference, changes to forms currently used to administer sales and use tax. Chapter 2018-6, L.O.F., established two new sales tax scholarship programs under Chapter 212, F.S. Changes to existing forms provide a method for taking a credit under the new tax scholarship programs. In addition, a new form is being promulgated to administer the exemption provided by Section 56, Chapter 2018-118, L.O.F., for equipment used to generate emergency electric energy at nursing homes and assisted living facilities.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The repeal of Rule 12A-1.043, F.A.C., is necessary due to obsolescence. Changes to Rules 12A-1.070, 12A-1.087, and 12A-1.097, F.A.C., are necessary to implement statutory changes.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 18, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on July 2, 2018 (Vol. 44, No. 128, pp. 3093-3094), to advise the public of the proposed repeal of Rule 12A-1.0143, F.A.C., and the proposed changes to Rules 12A-1.070, 12A-1.087,

and 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2018. No request was received and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

SALES AND USE TAX

RULE NO: RULE TITLE:

12A-1.0143 Manufacturing and Spaceport Investment Incentive Program Tax Refunds

12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft

12A-1.087 Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes.

12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The repeal of Rule 12A-1.043, F.A.C., is necessary due to obsolescence. Changes to Rules 12A-1.070, 12A-1.087, and 12A-1.097, F.A.C., are necessary to implement statutory changes.

SUMMARY: Section 288.1083, F.S., previously provided for a refund of tax to certain manufacturing and spaceport entities under an investment incentive program. This program expired July 1, 2013, and taxpayers are no longer eligible for a tax refund. The proposed repeal of Rule 12A-1.0143, F.A.C., removes obsolete provisions related to this incentive program.

The state sales tax rate is set by the Legislature and is subject to change from year to year. The 2018 Legislature reduced the state rate for leases and licenses of real property from 5.8% to 5.7%. The proposed amendment to Rule 12A-1.070, F.A.C., adjusts the state sales tax rate to match the statutory change.

Section 36, Chapter 2018-118, L.O.F., made three changes to applicable aquaculture businesses. First, the exemption for butane gas, propane gas, natural gas, and liquefied petroleum

gas was expanded to apply to the production, packing, or processing of aquacultural products, either on or off the farm. Second, the exemption for electricity was expanded to apply to packinghouses where fish are packed or prepared for shipment. Third, a new exemption was added for industrial machinery and equipment purchased for use in aquacultural activities. The proposed amendments to Rule 12A-1.087, F.A.C., provide guidance on how businesses can document and receive these exemptions.

The proposed amendments to Rule 12A-1.097, F.A.C., adopt, by reference, changes to forms currently used to administer sales and use tax. Chapter 2018-6, L.O.F., established two new sales tax scholarship programs under Chapter 212, F.S. Changes to existing forms provide a method for taking a credit under the new tax scholarship programs. In addition, a new form is being promulgated to administer the exemption provided by Section 56, Chapter 2018-118, L.O.F., for equipment used to generate emergency electric energy at nursing homes and assisted living facilities.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory

cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS.

LAW IMPLEMENTED: 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.255, 213.29, 213.37, 213.755, 215.26, 219.07, 288.1083, 288.1258, 290.00677, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical

Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850)717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
REPEALING RULE 12A-1.0143
AMENDING RULES 12A-1.070, 12A-1.087 AND 12A-1.097

12A-1.0143 Manufacturing and Spaceport Investment Incentive Program Tax Refunds.

~~(1) Who May Claim the Refund? Any eligible entity that has received approval from the Department of Economic Opportunity, Division of Strategic Business Development for the purchase of eligible equipment for use in the Manufacturing and Spaceport Investment Incentive Program may claim the refund. A refund will be allowed on state sales and use taxes previously paid, but not on any discretionary sales surtax paid. The refunds are limited to the time periods and amounts provided in subsection (2).~~

~~(2) Amount of the Refund. The refund amount is based on an eligible entity's purchases of eligible equipment placed in service in Florida during the state fiscal years 2010-2011 and 2011-2012 (July 1, 2010-June 30, 2011, and July 1, 2011-June 30, 2012) in excess of the entity's total cost of eligible equipment purchased and placed into service in Florida by the entity in its tax year that began in 2008. The total amount of refund available to an eligible entity is limited to the amount of previously paid state sales and use tax certified by the Department of Economic Opportunity and will not exceed \$50,000 in each of the state fiscal years 2010-2011 and 2011-2012.~~

~~(3) Obtaining the Refund.~~

~~(a) Taxpayers must file an application with the Department of Economic Opportunity, Division~~

~~of Strategic Business Development for eligibility for a tax refund under the Manufacturing and Spaceport Investment Incentives Program. Applications may be obtained at http://www.flgov.com/financial_incentives or by calling (850)487-2568.~~

~~(b) When the Department of Economic Opportunity, Division of Strategic Business Development sends written certification to the applicant certifying the amount of Florida sales and use tax refund, the Division will send a copy of the written certification to the Department. To obtain a refund of Florida sales and use tax previously paid on purchases of eligible equipment under the Manufacturing and Spaceport Investment Incentive Program, a completed Application for Refund Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.), with a copy of the certification letter issued by the Office, must be filed with the Department. Form DR-26S must be filed within 30 days from the date of the written certification issued by the Division. Applications for Refund Sales and Use Tax are available on the Department's website at www.floridarevenue.com/forms. Form DR-26S, with a copy of the certification letter, should be mailed to:~~

~~Florida Department of Revenue~~

~~Refund Subprocess~~

~~P.O. Box 6490~~

~~Tallahassee, Florida 32314-6490.~~

~~Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 213.255, 215.26, 288.1083 FS. History—New 6-6-11, Repealed.~~

12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft.

(1) through (3) No change.

(4)(a) No change.

(b) The tax shall be paid ~~at the rate of 5.8 percent~~ on all considerations due and payable by the tenant or other person actually occupying, using, or entitled to use any real property to his landlord or other person for the privilege of use, occupancy, or the right to use or occupy any real property for any purpose. The amount of tax due must be calculated with the use of the applicable effective sales tax brackets ~~(Form DR-2 LLRP, Florida Sales Tax Brackets Effective on all Leases and Licenses of Real Property Transactions Taxable Under Section 212.031(1)(c), F.S., incorporated by reference in Rule 12A-1.097, F.A.C.).~~

(c) through (d) No change.

(e) No change.

1. Example: Landlord owns a building with 5 offices and common areas. All offices are the same size. Landlord uses one office and leases the other four. The lease agreement provides that the utility charges are “additional rent” and failure to pay such utility charges when required will cause the lease to terminate. All offices use approximately the same amount of utilities. Utility services are sold by City Utilities to Landlord. Landlord’s total utility bill is \$1,900. Of that total, \$150 was non-taxable water, garbage, and sewage charges. ~~City Utilities’ service bill to Landlord is as follows:~~

Electrical energy	\$1,000.00
Gas energy	500.00
Gross Receipts Tax (\$1,500 — 2.5%)	37.50
Subtotal — subject to sales tax	1,537.50
Sewage & garbage service	100.00
Water service	50.00

Florida sales tax	92.25
Municipal utilities tax (\$1,500 — 10%)	<u>150.00</u>
Total Amount Due	\$1,929.75

Landlord charges each tenant \$2,000 rent and 1/5 of Landlord's total utility bill with no mark-up.
Tenant owes tax on the rent and on his portion of the utility charges not taxed to Landlord, which includes the tenant's use of the common areas, in addition to the tenant's pro rata share of utilities, including sales tax on utilities, gross receipts tax on utilities and municipal utility tax based on Landlord's cost. Of the above total charges that add up to \$1,929.75, the charges for services of sewage, garbage, and water service are not utility service charges on which tax was paid by Landlord. Consequently, only the portion of each tenant's \$385.95 share of the total charge billed by City Utilities (\$1,929.75) which represents the tenant's share of non-taxable charges is taxable as rent. Therefore, the invoice to the tenant for the month should read:

Rent	\$2,000.00
Tenant's one-fifth share of charges <u>not taxed to Landlord</u> for sewage, garbage, & water (<u>\$150 * 20%</u>)	30.00
Total subject to <u>sales</u> tax	\$2,030.00
Florida (<u>5.7%</u> 5.8%) sales tax	<u>115.71</u> 117.74
Reimbursement for one-fifth share of utilities on which tax was paid by Landlord (<u>\$1,900 - \$150 * 20%</u>)	<u>350.00</u> 355.95
Total Amount Due	\$ <u>2,495.71</u> 2,503.69

2. Example: Same facts as above, except Landlord marks up Tenants' share of the total of City Utilities' service bill by 10 percent, resulting in a total charged to the tenants for utilities of \$2,122.73, instead of the \$1,929.75 actually paid by Landlord for the utilities. Thus each tenant's

one-fifth share of utilities would be ~~\$418.00~~ \$424.55, instead of ~~\$380.00~~ \$385.95. Again, if Landlord separately states the utility charges on the tenant's invoice, Landlord should compute the tax as follows:

Rent	\$2,000.00
Tenant's <u>one-fifth</u> share of utilities not taxed (total utilities <u>\$418.00</u> <u>\$424.55</u> , less utilities on which Landlord paid tax, <u>\$350.00</u> \$355.95)	<u>68.00</u> 68.60
Total subject to tax	<u>\$2,068.00</u> 2,068.60
Florida (<u>5.7%</u> 5.8%) sales tax	<u>117.88</u> 119.94
Reimbursement for one-fifth share of utilities on which tax was paid by <u>Landlord</u> lessor	<u>350.00</u> 355.95
Total Amount Due	<u>\$2,535.88</u> 2,544.49

~~However, where a landlord marks up the utilities, in addition to the sales tax being due, gross receipts tax, at the rate of 2.5 percent, would also be due on the marked up portion, pursuant to Section 203.01, F.S.~~

(f) through (g) No change.

(5) through (7) No change.

(8) When a tenant (lessee) or other person occupying, using, or entitled to use any real property (licensee) sublets or assigns some portion of the leased or licensed property, he may take credit on a pro rata basis for the tax that he paid to his landlord or other such person on the space that he subleases or assigns. Proration shall be computed on square footage or some other basis acceptable to the Executive Director or the Executive Director's designee in the responsible program. For example, Tenant leases 200 square feet of floor space for \$400.00 and pays Landlord \$22.80 ~~\$23.20~~ rental tax. Tenant subleases 100 square feet, or one half, of the space to Subtenant for

\$300.00 and collects ~~\$17.10~~ ~~\$17.40~~ tax which he remits to the State, less a credit of ~~\$11.40~~ ~~\$11.60~~ for tax that he paid to his landlord on the space that he subleased to Subtenant. (One half of \$400.00 is \$200.00 and ~~5.7~~ ~~5.8~~ percent of this amount is ~~\$11.40~~ ~~\$11.60~~.)

(9) through (23) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(10)(h), (i), (13), 212.03(6), 212.031 FS. History—New 10-7-68, Amended 2-8-69, 10-7-69, 6-16-72, 9-26-77, 10-18-78, 12-31-81, 7-20-82, Formerly 12A-1.70, Amended 1-2-89, 3-27-95, 7-17-95, 1-17-18, _____.

12A-1.087 Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes.

(1) through (7) No change.

(8)(a) The following sales and uses of liquefied petroleum gas, diesel, and kerosene are exempt when:

1. through 4. No change.

5. Sold for use in any tractor, vehicle, or other farm equipment that is used directly or indirectly for the production, packing, or processing of aquacultural products, whether on or off the farm.

(b) No change.

(9)(a) Electricity used for the production, packing, or processing of agricultural products on a farm or in a packinghouse is exempt. The exemption does not apply to electricity used in buildings or structures where agricultural products are sold at retail. “Packinghouse” means any building or structure where fruits, vegetables, or meat from cattle or hogs or fish are packed or otherwise prepared for market or shipment in fresh form for wholesale distribution. The exemption only

applies if the electricity is separately metered from the electricity used for nonexempt purposes. If the electricity is centrally metered and is used for both tax-exempt and taxable purposes, the purchase of the electricity is subject to tax. The indirect use of electricity, such as in employee break rooms or restrooms, repair facilities, or administrative offices located on a farm or in a packinghouse, qualified for the exemption. However, when a retail establishment is located on a farm and the electricity is not separately metered from the electricity used elsewhere on the farm, the electricity is subject to tax.

(b) No change.

(c) The exemption will not be allowed unless the purchaser furnishes its utility a written certificate stating that the electricity is used on a farm for the production, packing, or processing of agricultural products, or in a packinghouse, and qualifies for the exemption under Section 212.08(5)(e)2., F.S. The following is a suggested format of an exemption certificate to be issued to a utility company to make tax-exempt purchases of electricity used for this purpose:

SUGGESTED EXEMPTION CERTIFICATE

ELECTRICITY USED FOR THE PRODUCTION, PACKING,

OR PROCESSING OF AGRICULTURAL PRODUCTS ON A FARM

OR USED IN A PACKINGHOUSE

I certify that the electricity used on or after _____ (DATE) from _____ (UTILITY COMPANY) consumed through the following meter(s) is exempt from sales tax pursuant to Section 212.08(5)(e)2., Florida Statutes (F.S.), and will be:

(Check the appropriate box)

Used in the production, packing, or processing of agricultural products on a farm.

Used in a packinghouse for packing or otherwise preparing for market, or for shipment in fresh form, for wholesale distribution fruits and vegetables, or meat from cattle or hogs or fish.

I certify that the electricity will not be used in a building or structure where agricultural products are sold at retail.

Meter Number(s):

I understand that if the electricity purchased does not qualify for exemption under Section 212.08(5)(e)2., F.S., then I must pay the tax on the purchase directly to the Department of Revenue.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax, I will be liable for payment of the sales tax, plus a mandatory penalty of 200% of the tax, and will be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in Section 775.082, 775.083, or 775.084, F.S.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

Purchaser's Name and Title (Print or Type)

Purchaser's Address

Signature

Date

(10) Suggested Exemption Certificate for Items Used for Agricultural Purposes.

(a) through (e) No change.

(f) The following is a suggested format of an exemption certificate to be issued by any person purchasing or leasing power farm equipment qualifying for exemption under Section 212.08(3), F.S., or items that qualify for exemption as items for agricultural use or items for agricultural purposes. Exemption purposes listed on the suggested format that are not relevant to the purchaser or lessee may be eliminated from the certificate. The Department does not furnish the printed exemption certificate to be executed by purchasers or lessees when purchasing tax-exempt power farm equipment or items for agricultural use or for agricultural purposes. For an aquaculture health product, the purchaser may use the suggested purchaser's exemption certificate below or provide a copy of the aquaculture producer's Aquaculture Certification from the Florida Department of Agriculture and Consumer Services to the selling dealer.

SUGGESTED PURCHASER'S EXEMPTION CERTIFICATE

ITEMS FOR AGRICULTURAL USE OR FOR

AGRICULTURAL PURPOSES AND POWER FARM EQUIPMENT

This is to certify that the items identified below, purchased on or after _____ (date) from _____ (Selling Dealer's Business Name) are purchased, leased, licensed, or rented for the following purpose as checked in the space provided. This is not intended to be an exhaustive list:

Cloth, plastic, or similar material used for shade, mulch, or protection from frost or insects on a farm.

Fertilizers (including peat, topsoil, sand used for rooting purposes, peatmoss, compost, and

manure, but not fill dirt), insecticides, fungicides, pesticides, and weed killers used for application on or in the cultivation of crops, groves, home vegetable gardens, and commercial nurseries.

() Generators purchased, rented, or leased for exclusive use on a poultry farm. See the exemption category provided for power farm equipment, as defined in Section 212.02(30), F.S., which includes generators, motors, and similar types of equipment.

() Insecticides and fungicides, including disinfectants, used in dairy barns or on poultry farms for the purpose of protecting cows or poultry or used directly on animals, as provided in Section 212.08(5)(a), F.S.

() Animal health product that are administered to, applied to, or consumed by livestock or poultry to alleviate pain or cure or prevent sickness, disease, or suffering, as provided in Section 212.08(5)(a), F.S.

() Aquaculture health product to prevent or treat fungi, bacteria, and parasitic diseases, as provided in Section 212.08(5)(a), F.S. I certify that I am engaged in the production of aquaculture products and certified under Section 597.004, F.S.

() Nets, and parts used in the repair of nets, purchased by commercial fisheries.

() Nursery stock, seedlings, cuttings, or other propagative material for growing stock.

() Portable containers, or moveable receptacles in which portable containers are placed, that are used for harvesting or processing farm products.

() Seedlings, cuttings, and plants used to produce food for human consumption.

() Stakes used to support plants during agricultural production.

() Items that are used by a farmer to contain, produce, or process an agricultural commodity, such as: glue for tin and glass for use by apiarists; containers, labels, and mailing cases for honey; wax moth control with paradichlorobenzene; cellophane wrappers; shipping cases; labels,

containers, clay pots and receptacles, sacks or bags, burlap, cans, nails, and other materials used in packaging plants for sale; window cartons; baling wire and twine used for baling hay; and other packaging materials for one time use in preparing an agricultural commodity for sale.

() Liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised.

() Liquefied petroleum gas, diesel, or kerosene used to transport bees by water and in the operation of equipment used in the apiary of a beekeeper.

() Liquefied petroleum gas, diesel, or kerosene used for agricultural purposes in any tractor, vehicle, or other farm equipment that is used exclusively on a farm for farming purposes.

() Butane gas, propane gas, natural gas, or other form of liquefied petroleum gas used in a tractor, vehicle, or other farm equipment used directly or indirectly for the production, packing, or processing of aquacultural products, whether on or off the farm.

() Power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in Section 570.02(1), F.S., or

() Power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in Section 570.02(1), F.S., or

() Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in Section 570.02(1), F.S., or

() Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in Section 570.02(1), F.S.

() Other (include description and statutory citation):

I understand that if I use the item for any purpose other than the one I stated, I must pay tax on the purchase or lease price of the taxable item directly to the Department of Revenue.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

The exemption specified by the purchaser may be verified by calling (850)488-6800, Monday through Friday (excluding holidays).

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

Purchaser's Name

Purchaser's Address

Name and Title of Purchaser's Authorized Representative

Sales and Use Tax Certificate No. (if applicable)

By

(Signature of Purchaser or Authorized Representative)

Title

(Title – only if purchased by an authorized representative of a business entity)

Date _____

(g) No change.

(11) No change.

(12) Industrial Machinery and Equipment Used in Aquaculture

(a) Industrial machinery and equipment, including parts and accessories, purchased for use in aquacultural activities at fixed locations is exempt. For the purposes of this rule, the following definitions apply:

1. “Industrial machinery and equipment” means tangible personal property that has a depreciable life of 3 years or more and that is used as an integral part in the manufacturing, processing, compounding, or production of tangible personal property for sale. A building and its structural components, including heating and air-conditioning equipment are included.

2. “Aquacultural activities” means the business of cultivating aquatic organisms. Such businesses must be certified by the Department of Agriculture and Consumer Services. Aquacultural activities must produce an aquaculture product, defined as “aquatic organisms and any product derived from aquatic organisms that are owned and propagated, grown, or produced under controlled conditions. Such products do not include organisms harvested from the wild for depuration, wet storage, or relay for purification.”

(b) Suggested Exemption Certificate for Industrial Machinery and Equipment Used in Aquaculture.

1. Any person who purchases items that qualify for the exemption must issue an exemption certificate to the selling dealer to purchase such machinery or equipment tax-exempt. The exemption certificate must contain the purchaser's name and address, the reason for the exemption, and the signature of the purchaser or an authorized representative of the purchaser.

2. The selling dealer is only required to obtain one certificate for sales made for the purposes indicated on the certificate and is not required to obtain an exemption certificate for subsequent sales made to the same purchaser for the exempt purpose indicated on the exemption certificate. The selling dealer must maintain the required exemption certificates in its books and records until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

3. Dealers who accept in good faith the required certificate from the purchaser or lessee will not be assessed sales tax on sales of qualifying machinery and equipment. In such instances, the Department will look solely to the purchaser or lessee for any additional sales or use tax due.

4. Selling dealers may contact the Department at (850)488-6800, Monday through Friday (excluding holidays) to verify the specific exemption specified by the purchaser or lessee. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

5. The following is a suggested format of an exemption certificate to be issued by any person purchasing or leasing industrial machinery or equipment qualifying for exemption under Section 212.08(5)(t), F.S. The Department does not furnish the printed exemption certificate to be executed by purchasers or lessees when purchasing tax-exempt machinery or equipment.

SUGGESTED EXEMPTION CERTIFICATE
EXEMPTION FOR INDUSTRIAL MACHINERY AND EQUIPMENT FOR USE IN
AQUACULTURAL ACTIVITIES

I certify that the machinery and equipment purchased on or after _____ (DATE) from _____ (SELLER) is exempt from sales tax pursuant to Section 212.08(5)(t), Florida Statutes (F.S.), and will be used as an integral part in aquacultural activities in manufacturing, processing, compounding, or production of tangible personal property for sale. I understand that I must produce an aquaculture product as defined as “aquatic organisms and any product derived from aquatic organisms that are owned and propagated, grown, or produced under controlled conditions and that such products do not include organisms harvested from the wild for depuration, wet storage, or relay for purification.”

I understand that if the machinery and equipment purchased does not qualify for exemption under Section 212.08(5)(t), F.S., I will be liable for sales and use tax, interest, and penalties due on the purchase price of the items.

I further understand that when any person fraudulently issues, for the purpose of evading tax, a certificate or statement in writing to a vendor or to any agent of the state in which he or she claims exemption from the sales tax, such person, in addition to being liable for payment of the tax plus a mandatory penalty of 200% of the tax, will be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in s. 775.082, s. 775.083, or s. 775.084, Florida Statutes.

Under penalties of perjury, I declare that I have read the foregoing certificate and that the facts stated in it are true.

Purchaser's Name and Title (Print or Type)

Purchaser's Address

Signature

Date

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(c), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.08(3), (5)(a), (e), (7)(jjj), 212.085 FS. History— New 10-7-68, Amended 1-7-70, 6-16-72, 10-18-78, 7-20-82, 4-12-84, Formerly 12A-1.87, Amended 12-13-88, 3-1-00, 6-19-01, 9-15-08, 1-17-13, 1-11-16, 1-10-17, 1-17-18,_____.

12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (3)	No change.	
(4)(a) DR-7	Consolidated Sales and Use Tax Return (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04852)	XX/XX 01/15
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08956)	XX/XX 01/18
(c) DR-15CON	Consolidated Summary – Sales and Use Tax Return (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04852)	XX/XX 01/15
(5)(a) DR-15	Sales and Use Tax Return (R. 01/15)	XX/XX

	(http://www.flrules.org/Gateway/reference.asp?No=Ref-____04854)	01/15
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (R-01/18)	<u>XX/XX</u>
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-____08957)	01/18
(c)	No change.	
(d) DR-15EZ	Sales and Use Tax Return (R-01/15)	<u>XX/XX</u>
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-____04855)	01/15
(e) DR-15EZN	Instructions for DR-15EZ Sales and Use Tax Returns (R-01/18)	<u>XX/XX</u>
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-____08958)	01/18
(f) through (k)	No change.	
(6) through (12)	No change.	
(13) DR-95B	Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property (R-01/18)	<u>XX/XX</u>
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-____09253)	04/18
(14) through (19)	No change.	
(20) DR-2LLRP	Florida Sales Tax Brackets Effective on all Leases and Licenses of Real Property Transactions Taxable under Section 212.031(1)(c), F.S. (N-01/18)	01/18
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-08960)	
(21) through (22)	Renumbered (20) through (21) No change	
(22) <u>DR-26SIGEN</u>	<u>Application for Refund – Sales Tax Paid on Generators for Nursing Homes or Assisted Living Facilities</u>	<u>XX/XX</u>

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183,

213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018



Consolidated Sales and Use Tax Return

Account Number:

Name:

Form with sections for Certificate Number (Florida), Sales and Use Tax Return (Gross Sales, Exempt Sales, Taxable Amount), HD/PM Date, DR-7 R. 01/19, and Tax Due. Includes a table for line items A-E and a summary table for lines 5-14.

Name Address City/St ZIP

FLORIDA DEPARTMENT OF REVENUE 5050 W TENNESSEE ST TALLAHASSEE FL 32399-0120

Due: Late After:

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer Date Signature of Preparer Date

Discretionary Sales Surtax - Lines 15(a) through 15(d)

Form with lines 15(a) through 21 for Discretionary Sales Surtax and other credits.



Consolidated Sales and Use Tax Return

Account Number:

Name:

Certificate Number:		Sales and Use Tax Return		HD/PM Date:	DR-7 R. 01/19	
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due	
A. Sales/Services/Electricity		.	.	.	.
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →		.	.	
C. Commercial Rentals		.	.	.	.
D. Transient Rentals		.	.	.	.
E. Food & Beverage Vending		.	.	.	.
Surtax Rate:		Reporting Period		5. Total Amount of Tax Due	.	
				6. Less Lawful Deductions	.	
				7. Net Tax Due	.	
				8. Less Est Tax Pd / DOR Cr Memo	.	
				9. Plus Est Tax Due Current Month	.	
				10. Amount Due	.	
				11. Less Collection Allowance	E-file/E-pay Only	
				12. Plus Penalty	.	
				13. Plus Interest	.	
				14. Amount Due with Return	.	

Name
Address
City/St
ZIP

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Due:
Late After:

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer

Date

Signature of Preparer

Date

Discretionary Sales Surtax - Lines 15(a) through 15(d)

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).	_____
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).	_____
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).	_____
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d).	_____
16. Hope Scholarship Credits (included in Line 6)	16.	_____
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.	_____
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.	_____
19. Taxable Sales from Amusement Machines (included in Line A)	19.	_____
20. Rural or Urban High Crime Area Job Tax Credits	20.	_____
21. Other Authorized Credits	21.	_____

File and Pay Online to Receive a Collection Allowance. When you electronically file your tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of tax due, not to exceed \$30. To pay timely, you must initiate payments no later than 5:00 p.m., ET, on the business day prior to the 20th. More information on filing and paying electronically, including a *Florida e-Services Calendar of Electronic Payment Deadlines* (Form DR-659), is available at floridarevenue.com.

Due Dates. Returns and payments are **due on the 1st and late after the 20th day of the month** following each reporting period. **A return must be filed for each reporting period, even if no tax is due.** If the 20th falls on a Saturday, Sunday, or a state or federal holiday, returns are timely if postmarked or hand delivered on the first business day following the 20th.

Penalty. If you file your return or pay tax late, a late penalty of 10% of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. A floating rate of interest also applies to late payments and underpayments of tax.

Amended Returns: If you discover that your original DR-15CON and DR-7 returns were incorrect, call 850-488-6800 and our staff will help you amend your returns.

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer	Date	Signature of Preparer	Date
() Telephone Number		() Telephone Number	

Discretionary Sales Surtax - Lines 15(a) through 15(d)

- | | | |
|--|--------|--|
| 15(a). Exempt Amount of Items Over \$5,000 (included in Column 3) | 15(a). | |
| 15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3) | 15(b). | |
| 15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3) | 15(c). | |
| 15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4) | 15(d). | |
-
- | | | |
|--|-----|--|
| 16. Hope Scholarship Credits (included in Line 6) | 16. | |
| 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A) | 17. | |
| 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A) | 18. | |
| 19. Taxable Sales from Amusement Machines (included in Line A) | 19. | |
| 20. Rural or Urban High Crime Area Job Tax Credits | 20. | |
| 21. Other Authorized Credits | 21. | |



Instructions for Consolidated Sales and Use Tax Return

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

To notify us in writing, mail a letter to:
Account Management - MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160

Be sure to include your business partner number, your consolidated sales tax filing number, and the certificate number for each location in any written correspondence sent to the Department.

Submit a new registration (online or paper) if you:

- move a business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Due Dates, Electronic Filing and Payment, and Other Filing Information

Electronic Filing and Payment: Consolidated sales and use tax returns and tax payments must be filed and paid electronically. You can file and pay sales and use tax by using the Department's website or you may purchase software from a software vendor.

Due Dates: Tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically on the first business day following the 20th.

Due Dates for Electronic Payments: To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m., ET, on the business day prior to the 20th**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit floridarevenue.com/forms, select the e-Services section, and then select the current year *Florida e-Services Calendar of Electronic Payment Deadlines* (Form DR-659).

Vendor software: You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

Amended Returns: If you discover that your original return was incorrect, call Taxpayer Services at 850-488-6800 Monday

through Friday, excluding holidays, for assistance amending your returns.

Keep records that support all transactions for at least three years from the date you file your return or the date it is required to be filed, whichever is later.

Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. You may provide your Florida Annual Resale Certificate or certificate number for either the consolidated number (80-code number) or for an active location reported under the consolidated number. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit floridarevenue.com/taxes/certificates
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, Android devices, and Windows phones.

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount. Additionally, most counties also have a local option discretionary sales surtax.

Bracket rates are available at floridarevenue.com/forms.

[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

Example: A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale (\$60 x 6% = \$3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 (\$3.60 + \$.05 cents).

Line-by-Line Instructions

The electronic consolidated sales and use tax return contains one *Consolidated Summary Sales and Use Tax Return* (Form DR-15CON) and a *Consolidated Sales and Use Tax Return* (Form DR-7) for each business location reported under the consolidated sales tax filing number. First, complete the return (Form DR-7) for each business location. When you have completed all the business location returns, the amounts reported will be automatically totaled and transferred to the appropriate lines and columns on the consolidated summary (Form DR-15CON).

If your consolidated sales and use tax return is missing a *Consolidated Sales and Use Tax Return* (Form DR-7) for one or more of your business locations, call Taxpayer Services for assistance at 850-488-6800, Monday through Friday, excluding holidays. The additional locations must be registered with the Department and must have the same federal employer identification number as your consolidated sales tax filing number.

Line A. Sales/Services/Electricity

Line A is used to report the total of all wholesale and retail sales transactions and certain untaxed purchases or uses as follows:

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals, admissions, amusement machine receipts, and vending machine receipts (except food and beverage sales reported on Line E). The amount of taxable sales from amusement machines is also separately reported on Line 19.
- Sales of services including nonresidential interior pest control, nonresidential interior janitorial and cleaning services, residential and nonresidential burglar and other protection services, and detective services.
- Sales and untaxed purchases or uses of electricity taxed at the rate of 6.95% (2.6% imposed under Chapter 203, Florida Statutes [F.S.], and 4.35% imposed under Chapter 212, F.S.), plus surtax. You must also report this amount on Line 17.
- Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

Note: Registered Florida motor vehicle dealers may use the method described in *Tax Information for Motor Vehicle Dealers* (Form GT-400400) to report tax on sales of motor vehicles to out-of-state residents.

Column 1. Gross Sales - Enter the total amount of gross sales.

Do **not** include:

- tax collected;
- fuel sales reported on a Florida fuel tax return; or
- lottery ticket sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0" if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

Column 3. Taxable Amount - Subtract total exempt sales from gross sales and enter the taxable amount. You must also report the total amount of sales that are subject to sales tax but are exempt from discretionary sales surtax, on Line 15(a) or Line 15(b). You must report on Line 15(c), the total amount of sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located.

In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:

- Taxable sales and untaxed purchases or uses of electricity on Line 17.
- Taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment on Line 18.
- Taxable sales from amusement machines on Line 19.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report the total amount of discretionary sales surtax due on Line 15(d).

Amusement and Vending Machine Sales - You must be registered in each county where you operate vending or amusement machines. For each county in which you operate machines, you must report the gross sales and the tax due from amusement machines and from vending machines dispensing items other than food and beverages. Use the gross receipts from each type of machine that you operate and the tax rate divisor for the county where the machine is located to compute the amount of gross sales and tax due.

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

Total machine receipts - Gross Sales = Tax due, including discretionary sales surtax.

Gross Sales × Surtax Rate = Discretionary Sales Surtax due.

- If you operate vending machines containing food or beverage items, complete Line E.
- If you operate amusement machines, include receipts in Line A and also complete Line 19.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791
8.0%	1.060	1.0833

Example: The total receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5% total

\$100.00. Total receipts divided by the amusement machine divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.045 = \95.69 (gross sales)
 $\$100 - \$95.69 = \$4.31$ (tax due, including surtax due)
 $\$95.69 \times .005 = \4.48 [surtax portion to be reported on Line 15(d)]

Line B. Taxable Purchases - Use Tax

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

Column 1. Gross Sales - Not Applicable

Column 2. Exempt Sales - Not Applicable

Column 3. Taxable Amount - Enter the total amount of purchases used or consumed that were not taxed by suppliers and not for resale. **If you report purchases exempt from discretionary sales surtax, also complete Line 15(a) or Line 15(b).**

Column 4. Tax Due - Enter the total amount of use tax due, including discretionary sales surtax due.

- **You must also report all discretionary sales surtax due on Line 15(d).**
- **If you paid sales tax to another state at a rate less than 6%**, enter the total amount of Florida use tax, plus any applicable discretionary sales surtax on Line B, Column 4, and claim a credit for the tax paid to the other state on Line 6. When claiming a credit for sales tax paid to another state, make sure it is legally imposed. When in doubt, contact the tax agency in the state where the tax was paid.

Line C. Commercial Rentals (5.7% Plus County Surtax Rate)

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 5.7%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

Column 1. Gross Sales - Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

Column 2. Exempt Sales - Enter the total amount of consideration for tax-exempt commercial rentals included in Line C, Column 1. Enter "0" if none. See section 212.031, F.S., and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

Column 3. Taxable Amount - Subtract the amount reported in Column 2 from the amount reported in Column 1 and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Line C(a). Less Sales Tax Scholarship Credits

Report the amount of any state tax credit authorized by the Florida Sales Tax Credit Scholarship Program and taken by your tenant(s) against the total sales tax and surtax due on commercial rentals. The amount of sales tax credit reported may not exceed the state sales tax due and reported in the amount on Line C, Column 4 (Commercial Rentals Tax Due). This credit is not available for any discretionary sales surtax due on commercial rentals. For more information on the Florida Sales Tax Credit Scholarship Program, visit floridarevenue.com/taxes/sfo.

Line D. Transient Rentals

Transient rentals are leases or rentals of living, sleeping, or housekeeping accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living, sleeping, or housekeeping accommodations. Transient rental taxes must be collected and paid on all rental charges, including any rental charges that are required to be paid by the guest as a condition of the use of the accommodation, unless the rental charge is specifically exempt. See Rule 12A-1.061, F.A.C., for more information on what constitutes a "rental charge" and which rental charges are specifically exempt.

Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these local option taxes. Contact your county taxing agency to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.

Form DR-15TDT, available on the Department's website, provides a listing of county local option transient rental rates and whether the local option tax is collected and administered by the county or by the Department of Revenue.

Column 1. Gross Sales - Enter the total gross amounts (rental charges) charged for transient rentals only. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt transient rentals (Column 2) from total gross transient rentals (Column 1) and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including any discretionary sales surtax due and any local option tax (for example, tourist development tax) administered by the Department of Revenue. **You must also report all discretionary sales surtax due on Line 15(d). The \$5,000 limitation for discretionary sales surtax does not apply to transient rentals.**

Line E. Food & Beverage Vending

If you operate food and beverage vending machines, compute your gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

Column 1. Gross Sales - Enter the total amount of gross sales computed from food and beverage vending machines receipts. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt sales from total gross sales and enter the taxable amount.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.5%	1.0686
7.0%	1.0726
7.5%	1.0767
8.0%	1.0808

Example: The total receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5% total \$100. Total receipts divided by the food and beverage divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.0686 = \93.58 (gross sales)

$\$100 - \$93.58 = \$6.42$ (tax due, including surtax due)

$\$93.58 \times .005 = \0.47 [surtax portion to be reported on Line 15(d)]

Line 5. Total Amount of Tax Due

Add the amounts in Column 4, Lines A, B, C, D, and E. Subtract the amount on Line C(a), Column 4, from the total and enter the result on Line 5.

Line 6. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, Hope Scholarship Credits, and any other deductions allowed by law.

- If you are claiming any approved Hope Scholarship Credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

You will not receive a credit if the amount of lawful deductions (Line 6) on a location return is more than the total amount of tax due (Line 5) reported on that location return. If the amount of your lawful deductions is more than the total amount of tax due on a location return, reduce the amount of lawful deductions claimed to equal the total amount of tax due. You may report the remaining amount of lawful deductions (not to exceed the total amount of tax due) on your next return.

Line 7. Net Tax Due

Subtract Line 6 from Line 5 and enter the amount on Line 7.

Lines 8 - 9. Estimated Tax

If you paid \$200,000 or more in state sales and use tax on returns you filed during the most recent state fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, starting with the December return, due January 1. Before you file your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo

Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memo(s) issued by the

Department, and the amount of any specifically authorized tax credits for which you have received a letter of approval from the Department. Follow the instructions sent to you from the Department.

You will not receive a credit if the amount of credit (Line 8) reported on a location return is greater than the net amount of tax due (Line 7) reported on that location return. If the amount of credit for that return is more than the amount of tax due, reduce the amount of credit claimed to equal the net amount of tax due. You may report the remaining amount of credit (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 9. Plus Estimated Tax Due Current Month

Enter the total amount of estimated tax due, if applicable, using one of the following three computation methods. You are **NOT** required to use only one method and may choose to use any one of these methods throughout the year.

Three Methods for Computing Estimated Tax

The percentage for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15CON, Line 7, Net Tax Due minus any local option discretionary sales surtax and any local option transient rental tax). **If you incorrectly calculate or forget to enter your estimated tax, you cannot amend your return.** Compute your estimated tax liability by one of the following methods:

Method 1 - Average Tax Liability

Calculate 60% of your average state sales tax due for the months you reported taxable transactions during the calendar year.

Example: When completing your December return (due January 1 of the following year), calculate your average state sales tax due during the calendar year. To calculate your average state sales tax due, complete the following steps:

Step 1. Review all of your sales tax returns filed for the calendar year.

Step 2. Add together the amounts on Line 7 from each return. Subtract any local option discretionary sales surtax and any local option transient rental tax included in Line 7.

Step 3. To calculate the monthly average state sales tax due, divide the total calculated in Step 2 by the number of returns that were filed with tax due on Line 7.

Step 4. Multiply your monthly average state sales tax due by 60%.

Step 5. Enter the result from Step 4 on Line 9 of each return the following year, beginning with your December return due January 1.

The amount calculated in Step 4 can be used on each of your returns for the following year through the November reporting period.

Method 2 - Current Month/Previous Year

Calculate 60% of your state sales tax due for the same month of the previous calendar year.

Example: When completing your December return, multiply the amount on Line 7 of your January return for the same calendar year (minus any local option discretionary sales surtax and any local option transient rental tax) by 60%. Enter that amount on Line 9.

Method 3 – Current Month

Calculate 60% of the state sales tax due for the next month's return.

Example: When completing your December return, your estimated tax due is 60% of what you will report (minus any local option discretionary sales surtax and any local option transient rental tax) on your January return. Enter that amount on Line 9.

Penalty for Underpayment of Estimated Tax – If you fail to report and pay the minimum amount of estimated tax due each reporting period, you are subject to a loss of collection allowance and a 10% penalty on any underpayment of estimated tax due, and must pay interest on the amount underpaid.

Line 10. Amount Due

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. **The amount entered on Line 10 on Form DR-15CON cannot be negative.**

Line 11. Less Collection Allowance

When you electronically file your consolidated sales and use tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30 on each location return (Form DR-7)**. You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means.

If you are entitled to a collection allowance, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

Line 12. Plus Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 10 is less than \$50, or
- 10% of the amount due on Line 10.

If your return or payment is late, the minimum penalty is \$50 for each location (reported on a separate location return, Form DR-7) included in your consolidated sales and use tax return, **even if you file a late return with no tax due.**

Line 13. Plus Interest

If your payment is late, you owe interest on the Amount Due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department's website at floridarevenue.com/taxes/rates.

Line 14. Amount Due with Return

You may receive a collection allowance when you file and pay electronically and on time. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank.

All dealers: If your return or payment is **late**, add Lines 12 and 13 to Line 10 and enter the amount due on Line 14. Line 14 is the amount you owe.

Lines 15(a) - 15(d). Discretionary Sales Surtax

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on *Discretionary Sales Surtax Information* (Form DR-15DSS), available on the Department's website.

If you have locations in any Florida counties that impose a discretionary sales surtax, the applicable surtax rate is printed on each DR-7 return. For out-of-state locations, the DR-7 returns will **not** show a discretionary sales surtax rate. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property.

The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.

When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties without a discretionary surtax	surtax is not collected
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made
			into a Florida county without a discretionary surtax	surtax is not collected

Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of all your location returns. Do not send discretionary sales surtax collections to the county tax collector's office.

Use our Address/Jurisdiction database to determine which county an address is located in. Visit floridarevenue.com/taxes/pointmatch.

Line 15(a). Exempt Amount of Items Over \$5,000

On your DR-7 returns and your DR-15CON return, enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B).

Example: If you sold a single item for \$7,000, enter \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

Line 15(b). Other Taxable Amounts NOT Subject to Surtax

On each of your location returns, enter the amount of taxable sales or purchases included in Column 3 that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into non-surtax counties that are subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in Column 2.

Line 15(c). Amounts Subject to Surtax at a Rate Different than Your County Surtax Rate

On Line 15(c) you must report the total amount of taxable sales and purchases for which discretionary sales surtax is due at a rate different than the rate of the county in which you are located. Enter the taxable amounts from Line A, Column 3, and Line B, Column 3, for which discretionary sales surtax is due at a rate different than the county in which you are located.

Example: A business located in a county with a 1% discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise into a county with a 1.5% discretionary sales surtax rate. The discretionary sales surtax is to be collected at 1.5%. The business will report the \$3,000 on Line 15(c), since this is the taxable amount that was subject to a different county discretionary sales surtax rate. The business will report the surtax collected at 1.5% on Line 15(d).

Line 15(d). Total Amount of Discretionary Sales Surtax Due

On each of your location returns, enter the total amount of discretionary sales surtax due on Line 15(d). **Do not include state sales tax in this amount.**

Line 16. Hope Scholarship Credits

Enter the total Hope Scholarship Credits on Line 16 and include the total amount of credits in the amount entered on Line 6. For more information on the Hope Scholarship Program, visit floridarevenue.com/taxes/sfo.

Line 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)

On each of your location returns, enter the taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, F.S., and 4.35% imposed under Chapter 212, F.S.), plus surtax. The sale or use of electricity is subject to discretionary sales surtax at the rate imposed by the county where the consumer of the electricity is located.

Line 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel

On each of your location returns, enter the total amount of taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, sales tax plus the applicable discretionary sales surtax is due.

Line 19. Taxable Sales from Amusement Machines

On each of your location returns, enter the amount of taxable sales from amusement machines.

Line 20. Rural or Urban High Crime Area Job Tax Credits

On each of your location returns, enter the amount of rural or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and on Line 8. Follow the instructions sent to you from the Department.

Line 21. Other Authorized Credits

On each of your location returns, enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

Signature(s)

Sign and date your Consolidated Summary Sales and Use Tax Return (Form DR-15CON).

For corporations, an authorized corporate officer must sign. If someone else prepared the returns, the preparer must also sign and date the returns. Please provide the telephone number of each person signing the returns.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

If you have questions or need assistance, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, visit floridarevenue.com/taxes/servicecenters.

Subscribe to Receive Email Alerts from the Department.

Subscribe to receive an email when Tax Information Publications and proposed rules are posted to the Department's website. Subscribe today at floridarevenue.com/dor/subscribe.

Educational Tax Webinars

The Department of Revenue is proud to partner with SCORE to provide Florida businesses with resources needed to be successful. SCORE is a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. Visit the Department's Taxpayer Education web page for additional information and available webinars at floridarevenue.com/taxes/education.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.

The forms are available online at floridarevenue.com/forms.

Form DR-7	Consolidated Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-15CON	Consolidated Summary Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12-26.008, F.A.C.



Sales and Use Tax Return

DR-15
R. 01/19
Rule 12A-1.097, F.A.C.
Effective XX/XX
Page 1 of 2

You may file and pay tax online or you may complete this return and pay tax by check or money order and mail to:

Florida Department of Revenue
5050 W Tennessee Street
Tallahassee, FL 32399-0120

Please read the *Instructions for DR-15 Sales and Use Tax Returns* (Form DR-15N), incorporated by reference in Rule 12A-1.097, F.A.C., before you complete this return. Instructions are posted at floridarevenue.com/forms.

Certificate Number:		Sales and Use Tax Return		HD/PM Date: / /		DR-15 R. 01/19	
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due		
A. Sales/Services/Electricity		.	.	.			.
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →		.			.
C. Commercial Rentals		.	.	.			.
D. Transient Rentals		.	.	.			.
E. Food & Beverage Vending		.	.	.			.
Surtax Rate:		Reporting Period		5. Total Amount of Tax Due			.
				6. Less Lawful Deductions			.
				7. Net Tax Due			.
				8. Less Est Tax Pd / DOR Cr Memo			.
				9. Plus Est Tax Due Current Month			.
				10. Amount Due			.
				11. Less Collection Allowance			E-file/E-pay Only
				12. Plus Penalty			.
				13. Plus Interest			.
				14. Amount Due with Return			.

Name
Address
City/St
ZIP

**FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120**

Due:
Late After:

Certificate Number:		Sales and Use Tax Return		HD/PM Date: / /		DR-15 R. 01/19	
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due		
A. Sales/Services/Electricity		.	.	.			.
B. Taxable Purchases		Include use tax on Internet / out-of-state untaxed purchases →		.			.
C. Commercial Rentals		.	.	.			.
D. Transient Rentals		.	.	.			.
E. Food & Beverage Vending		.	.	.			.
Surtax Rate:		Reporting Period		5. Total Amount of Tax Due			.
				6. Less Lawful Deductions			.
				7. Net Tax Due			.
				8. Less Est Tax Pd / DOR Cr Memo			.
				9. Plus Est Tax Due Current Month			.
				10. Amount Due			.
				11. Less Collection Allowance			E-file/E-pay Only
				12. Plus Penalty			.
				13. Plus Interest			.
				14. Amount Due with Return			.

Name
Address
City/St
ZIP

**FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120**

Due:
Late After:



Instructions for DR-15

FLORIDA Sales and Use Tax Returns

Lawful deductions (Line 6) cannot be more than tax due (Line 5).

DOR credit memos and estimated tax (Line 8) cannot be more than net tax due (Line 7).

Certificate Number:		Sales and Use Tax Return		HD/PM Date:	DR-15 R. 01/19	
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due	
A. Sales/Services/Electricity		-	-	-	-	-
B. Taxable Purchases	Include use tax on Internet / out-of-state untaxed purchases →					
C. Commercial Rentals		-	-	-	-	-
D. Transient Rentals		-	-	-	-	-
E. Food & Beverage Vending		-	-	-	-	-
Surtax Rate:	Reporting Period			5. Total Amount of Tax Due	-	-
				6. Less Lawful Deductions	-	-
				7. Net Tax Due	-	-
				8. Less Est Tax Pd / DOR Cr Memo	-	-
				9. Plus Est Tax Due Current Month	-	-
				10. Amount Due	-	-
				11. Less Collection Allowance	-	-
				12. Plus Penalty	-	-
				13. Plus Interest	-	-
				14. Amount Due with Return	-	-

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Due: _____
Late After: _____

Be sure to use the correct tax return for each reporting period.

File and pay electronically and on time to receive a collection allowance.

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer _____ Date _____ Signature of Preparer _____ Date _____
Telephone Number _____ Telephone _____

Discretionary Sales Surtax - Lines 15(a) through 15(d)

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).	_____
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).	_____
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).	_____
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d).	_____
16. Hope Scholarship Credits (included in Line 6)	16.	_____
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.	_____
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.	_____
19. Taxable Sales from Amusement Machines (included in Line A)	19.	_____
20. Rural or Urban High Crime Area Job Tax Credits	20.	_____
21. Other Authorized Credits	21.	_____

Be sure to complete Lines 15(a) through 15(d).

Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

Subscribe today at floridarevenue.com/dor/subscribe

Due Dates, Electronic Filing and Payment, and Other Filing Information

Due Dates: Tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand-delivered on the first business day following the 20th.

Due Dates for Electronic Payments: To avoid penalty and interest, you must **initiate electronic payment and receive a confirmation number no later than 5:00 p.m., ET, on the business day prior to the 20th**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit floridarevenue.com/forms, select the e-Services section, and then select the current year *Florida e-Services Calendar of Electronic Payment Deadlines* (Form DR-659).

Due Date Reminders: If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit floridarevenue.com/dor/subscribe. Electronic filers will receive due date reminders without using the subscription service.

No Tax Due? Telefile at 800-550-6713 - You must file a tax return for each reporting period, even if no tax is due. You can telefile using the toll-free number to conveniently file your returns when no tax is due and you are not claiming deductions or credits. When you telefile your return instead of mailing it, you will receive a confirmation number for your records. If you telefile, remember:

- to have your certificate number handy - it's printed on your returns; and
- do not mail your return to the Department - keep it with your confirmation number.

Electronic Filing and Payment: You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$20,000 or more** in sales and use tax during the most recent state fiscal year (July 1 through June 30) **are required** to file returns and pay tax electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit floridarevenue.com/taxes/eEnroll. After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

Vendor software: You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

Amended replacement returns: If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. **Your amended**

return will replace any return you previously filed for the same reporting period. It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit floridarevenue.com to submit your amended return electronically and pay any additional tax due or report an overpayment.

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit floridarevenue.com/forms, select the Sales and Use Tax section, and then select the return that you need. **Write your certificate number, reporting period, business name, and address on the return.**

- Write "**Amended replacement**" on the return you use (see example below).
- Enter the correct information on Lines 1-21.

Certificate Number:	Sales and Use Tax Return			HD/PM Date:	DR-15 R. 01/19
Florida	1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due	
A. Sales/Services/Electricity					
B. Taxable Purchases	Include use tax on in-state / out-of-state ordered purchases →				
C. Commercial Rentals					
D. Transient Rentals					
E. Food & Beverage Vending					
Sales Rate: Reporting Period			5. Total Amount of Tax Due		
			6. Less Lawful Deductions		
			7. Net Tax Due		
			8. Less Est Tax Pd / DOR Cr Memo		
			9. Plus Est Tax Due Current Month		
			10. Amount Due		
			11. Less Collection Allowance		E-file/E-pay Only
			12. Plus Penalty		
			13. Plus Interest		
			14. Amount Due with Return		

Amended replacement

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Due: _____
Late After: _____

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 14 of the amended return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

Checks or Money Orders (NO Cash): Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

Keep records that support all transactions for at least three years from the date you file your return or the date it is required to be filed, whichever is later.

Mailing Your Returns and Payments: If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

To notify us in writing, mail a letter to:
Account Management - MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160

Be sure to include your business partner number and your certificate number in any written correspondence sent to the Department.

If you cancel your account or sell your business, you must file a final return and pay all applicable taxes due within 15 days after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

Submit a new registration (online or paper) if you:

- move your business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit floridarevenue.com/taxes/certificates
- Phone: 877-357-3725
- Mobile app: Available for iPhone, iPad, Android devices, and Windows phones.

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount. Additionally, most counties also have a local option discretionary sales surtax. **Bracket rates** are available on the Department's website at floridarevenue.com/forms.

[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

Example: A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale ($\$60 \times 6\% = \3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 ($\$3.60 + \$.05$ cents).

Line-by-Line Instructions

Line A. Sales/Services/Electricity

Line A is used to report the total of all wholesale and retail sales transactions and certain untaxed purchases or uses as follows:

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals, admissions, amusement machine receipts, and vending machine receipts (except food and beverage sales reported on Line E). The amount of taxable sales from amusement machines are also separately reported on Line 19.
- Sales of services including nonresidential interior pest control, nonresidential interior janitorial and cleaning services, residential and nonresidential burglar and other protection services, and detective services.
- Sales and untaxed purchases or uses of electricity taxed at the rate of 6.95% (2.6% imposed under Chapter 203, Florida Statutes (F.S.), and 4.35% imposed under Chapter 212, F.S.), plus surtax. You must also report this amount on Line 17.
- Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

NOTE: Registered Florida motor vehicle dealers may use the method described in *Tax Information for Motor Vehicle Dealers* (Form GT-400400) to report tax on sales of motor vehicles to out-of-state residents.

Column 1. Gross Sales - Enter the total amount of gross sales. Do **not** include:

- tax collected;
- fuel sales reported on a Florida fuel tax return; or
- lottery ticket sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0" if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

Column 3. Taxable Amount - Subtract total exempt sales from gross sales and enter the taxable amount. You must also report the total amount of sales that are subject to sales tax but are exempt from discretionary sales surtax, on Line 15(a) or Line 15(b). You must report on Line 15(c), the total amount of sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located.

In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:

- Taxable sales and untaxed purchases or uses of electricity on Line 17.
- Taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment on Line 18.
- Taxable sales from amusement machines on Line 19.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report the total amount of discretionary sales surtax due on Line 15(d).

Amusement and Vending Machine Sales

You must be registered in each county where you operate vending or amusement machines. For each county in which you operate machines, you must report the gross sales and the tax due from amusement machines and from vending machines dispensing items other than food and beverages. Use the gross receipts from each type of machine that you operate and the tax rate divisor for the county where the machine is located to compute the amount of gross sales and tax due.

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

Total machine receipts - Gross Sales = Tax Due, including discretionary sales surtax.

Gross Sales x Surtax Rate = Discretionary Sales Surtax due.

- If you operate vending machines containing food or beverage items, complete Line E.
- If you operate amusement machines, include receipts in Line A and also complete Line 19.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791
8.0%	1.060	1.0833

Example: The total receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5% total \$100.00. Total receipts divided by the amusement machine divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.045 = \95.69 (gross sales)
 $\$100 - \$95.69 = \$4.31$ (tax due, including surtax due)
 $\$95.69 \times .005 = \4.48 [surtax portion to be reported on Line 15(d)]

Line B. Taxable Purchases - Use Tax

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

Column 1. Gross Sales - Not Applicable

Column 2. Exempt Sales - Not Applicable

Column 3. Taxable Amount - Enter the total amount of purchases used or consumed that were not taxed by suppliers and were not for resale. **If you report purchases exempt from discretionary sales surtax, also complete Line 15(a) or Line 15(b).**

Column 4. Tax Due - Enter the total amount of use tax due, including discretionary sales surtax due.

- **You must also report all discretionary sales surtax due on Line 15(d).**
- **If you paid sales tax to another state at a rate less than 6%,** enter the total amount of Florida use tax, plus any applicable discretionary sales surtax on Line B, Column 4, and claim a credit for the tax paid to the other state on Line 6. When claiming a credit for sales tax paid to another state, make sure it is legally imposed. When in doubt, contact the tax agency in the state where the tax was paid.

Line C. Commercial Rentals (5.7% Plus County Surtax Rate)

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 5.7%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

Column 1. Gross Sales - Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

Column 2. Exempt Sales - Enter the total amount of consideration for tax-exempt commercial rentals included in Line C, Column 1. Enter "0" if none. See section 212.031, F.S., and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

Column 3. Taxable Amount - Subtract the amount reported in Column 2 from the amount reported in Column 1 and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Line C(a). Less Sales Tax Scholarship Credits E-file/E-pay Only

Report the amount of any state tax credit authorized by the Florida Sales Tax Credit Scholarship Program and taken by your tenant(s) against the total sales tax and surtax due on commercial rentals. The amount of sales tax credit reported may not exceed the state sales tax due and reported in the amount on Line C, Column 4 (Commercial Rentals Tax Due). This credit is not available for any discretionary sales surtax due on commercial rentals. For more information on the Florida Sales Tax Credit Scholarship Program, visit floridarevenue.com/taxes/sfo.

Line D. Transient Rentals

Transient rentals are leases or rentals of living, sleeping, or housekeeping accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living, sleeping, or housekeeping accommodations. Transient rental taxes must be collected and paid on all rental charges, including any rental charges that are required to be paid by the guest as a condition of the use of the accommodation, unless the rental charge is specifically exempt. See Rule 12A-1.061, F.A.C., for more information on what constitutes a "rental charge" and which rental charges are specifically exempt.

Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these local option taxes. Contact your county taxing agency to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.

Form DR-15TDT, available on the Department's website, provides a listing of county local option transient rental rates and whether the local option tax is collected by the county or by the Department of Revenue.

Column 1. Gross Sales - Enter the total gross amounts (rental charges) charged for transient rentals only. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt transient rentals (Column 2) from total gross transient rentals (Column 1) and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including any discretionary sales surtax due and any local option tax (for example, tourist development tax) administered by the Department of Revenue. **You must also report all discretionary sales surtax due on Line 15(d). The \$5,000 limitation for discretionary sales surtax does not apply to transient rentals.**

Line E. Food & Beverage Vending

If you operate food and beverage vending machines, compute your gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

Column 1. Gross Sales - Enter the total amount of gross sales computed from food and beverage vending machines receipts. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt sales from total gross sales and enter the taxable amount.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.5%	1.0686
7.0%	1.0726
7.5%	1.0767
8.0%	1.0808

Example: The total receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5% total \$100. Total receipts divided by the food and beverage divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.0686 = \93.58 (gross sales)

$\$100 - \$93.58 = \$6.42$ (tax due, including surtax due)

$\$93.58 \times .005 = \$.47$ [surtax portion to be reported on Line 15(d)]

Line 5. Total Amount of Tax Due

Add the amounts in Column 4, Lines A, B, C, D, and E. Subtract the amount on Line C(a), Column 4, from the total and enter the result on Line 5.

Line 6. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, Hope Scholarship Credits, and any other deductions allowed by law.

- If you are claiming any approved Hope Scholarship Credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

You will not receive a credit if the amount of lawful deductions (Line 6) is greater than the total amount of tax due (Line 5) on your return. If the amount of your lawful deductions is more than the total amount of tax due, reduce the amount of lawful deductions claimed to equal the total amount of tax due. You may report the remaining amount of lawful deductions (not to exceed the total amount of tax due) on your next return.

Line 7. Net Tax Due

Subtract Line 6 from Line 5 and enter the amount on Line 7.

Lines 8 - 9. Estimated Tax

If you paid \$200,000 or more in state sales and use tax on returns you filed during the most recent state fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, starting with the December return, due January 1. Before you file your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo

Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memo(s) issued by the Department, and the amount of any specifically authorized tax credits for which you have received a letter of approval from the Department. Follow the instructions sent to you by the Department.

You will not receive a credit if the amount of credit (Line 8) is greater than the net amount of tax due (Line 7). If the amount of your credit is greater than the net amount of tax due, reduce the amount of credits claimed to equal the net amount of tax due. You may report the remaining amount of credit (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund – Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 9. Plus Estimated Tax Due Current Month

Enter the total amount of estimated tax due, if applicable, using one of the following three computation methods. You are **NOT** required to use only one method and may choose to use any one of these methods throughout the year.

Three Methods for Computing Estimated Tax

The percentage for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15, Line 7, Net Tax Due minus any local option discretionary sales surtax and any local option transient rental tax). **If you incorrectly calculate or forget to enter your estimated tax, you cannot amend your return.** Compute your estimated tax liability by one of the following methods:

Method 1 – Average Tax Liability

Calculate 60% of your average state sales tax due for the months you reported taxable transactions during the calendar year.

Example: When completing your December return (due January 1 of the following year), calculate your average state sales tax due during the calendar year. To calculate your average state sales tax due, complete the following steps:

Step 1. Review all of your sales tax returns filed for the calendar year.

Step 2. Add together the amounts on Line 7 from each return. Subtract any local option discretionary sales surtax and any local option transient rental tax included in Line 7.

Step 3. To calculate the monthly average state sales tax due, divide the total calculated in Step 2 by the number of returns that were filed with tax due on Line 7.

Step 4. Multiply your monthly average state sales tax due by 60%.

Step 5. Enter the result from Step 4 on Line 9 of each return the following year, beginning with your December return due January 1.

The amount calculated in Step 4 can be used on each of your returns for the following year through the November reporting period.

Method 2 – Current Month/Previous Year

Calculate 60% of your state sales tax due for the same month of the previous calendar year.

Example: When completing your December return, multiply the amount on Line 7 of your January return for the same calendar year (minus any local option discretionary sales surtax and any local option transient rental tax) by 60%. Enter that amount on Line 9.

Method 3 – Current Month

Calculate 60% of the state sales tax due for the next month's return.

Example: When completing your December return, your estimated tax due is 60% of what you will report (minus any local option discretionary sales surtax and any local option transient rental tax) on your January return. Enter that amount on Line 9.

Penalty for Underpayment of Estimated Tax – If you fail to report and pay the minimum amount of estimated tax due each reporting period, you are subject to a loss of collection allowance and a 10% penalty on any underpayment of estimated tax due, and must pay interest on the amount underpaid.

Line 10. Amount Due

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. **The amount entered on Line 10 cannot be negative.**

Line 11. Less Collection Allowance E-file/E-pay Only

When you file and pay electronically and on time, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30.**

You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. More information on filing and paying electronically is available at floridarevenue.com/taxes/education.

If you are entitled to a collection allowance, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase

up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

Line 12. Plus Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 10 is less than \$50, or
- 10% of the amount due on Line 10.

If your return or payment is late, the minimum penalty is \$50 **even if you file a late return with no tax due.**

Line 13. Plus Interest

If your payment is late, you owe interest on the Amount Due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available at floridarevenue.com/taxes/rates.

Line 14. Amount Due with Return

You may receive a collection allowance when you file and pay electronically and on time. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank.

All dealers: If your return or payment is **late**, add Lines 12 and 13 to Line 10 and enter the amount due on Line 14. Line 14 is the amount you owe.

**Lines 15(a) - 15(d).
Discretionary Sales Surtax**

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You

must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available on the Department’s website.

If your business location is in Florida, the discretionary sales surtax rate printed on your tax returns is the rate in effect for the county where your business is located. If your business is located outside of Florida, no discretionary sales surtax rate is printed on your returns. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of your DR-15 return. Do not send discretionary sales surtax collections to the county tax collector’s office.

Use the Department’s Address/Jurisdiction database to determine which county an address is located in. Visit floridarevenue.com/taxes/pointmatch.

**Line 15(a). Exempt Amount of Items
Over \$5,000**

Enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B). **Example:** If you sold a single item for \$7,000, include \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

**Line 15(b). Other Taxable Amounts NOT
Subject to Surtax**

Enter the amount of taxable sales or purchases included in Line A, Column 3, that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into a non-surtax county subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in Line A, Column 2.

When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties without a discretionary surtax	surtax is not collected
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made
			into a Florida county without a discretionary surtax	surtax is not collected

Line 15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate

On Line 15(c) you must report the total amount of taxable sales and purchases for which discretionary sales surtax is due at a rate different than the rate of the county in which you are located. Enter the taxable amounts from Line A, Column 3, and Line B, Column 3, for which discretionary sales surtax is due at a rate different than the county in which you are located.

Example: A business located in a county with a 1% discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise into a county with a 1.5% discretionary sales surtax rate. The discretionary sales surtax is to be collected at 1.5%. The business will report the \$3,000 on Line 15(c), since this is the taxable amount that was subject to a different county discretionary sales surtax rate. The business will report the surtax collected at 1.5% on Line 15(d).

Line 15(d). Total Amount of Discretionary Sales Surtax Due

Enter the total amount of discretionary sales surtax due on Line 15(d). **Do not include state sales tax in this amount.**

Line 16. Hope Scholarship Credits

Enter the total Hope Scholarship Credits on Line 16 and include the total amount of credits in the amount entered on Line 6. For more information on the Hope Scholarship Program, visit floridarevenue.com/taxes/sfo.

Line 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)

Enter the taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, F.S., and 4.35% imposed under Chapter 212, F.S.), plus surtax. The sale or use of electricity is subject to discretionary sales surtax at the rate imposed by the county where the consumer of the electricity is located.

Line 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel

Enter the total amount of taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, sales tax plus the applicable discretionary sales surtax is due.

Line 19. Taxable Sales from Amusement Machines

Enter the amount of taxable sales from amusement machines.

Line 20. Rural or Urban High Crime Area Job Tax Credits

Enter the amount of rural or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and on Line 8. Follow the instructions sent to you from the Department.

Line 21. Other Authorized Credits

Enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

Signature(s)

Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

If you have questions, need assistance, or need to replace a lost or damaged return or coupon book, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, visit floridarevenue.com/taxes/servicecenters.

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

Educational Tax Webinars

The Department of Revenue is proud to partner with SCORE to provide Florida businesses with resources needed to be successful. SCORE is a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. Visit the Department's Taxpayer Education web page for additional information and available webinars at floridarevenue.com/taxes/education.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-15 **Sales and Use Tax Return
Rule 12A-1.097, F.A.C.**

Form DR-26S **Application for Refund –
Sales and Use Tax
Rule 12-26.008, F.A.C.**



Sales and Use Tax Return

DR-15EZ
R. 01/19
Rule 12A-1.097, F.A.C.
Effective XX/XX
Page 1 of 2

You may file and pay tax online or you may complete this return and pay tax by check or money order and mail to:

Florida Department of Revenue
5050 W Tennessee Street
Tallahassee, FL 32399-0120

Please read the *Instructions for DR-15EZ Sales and Use Tax Returns* (Form DR-15EZ), incorporated by reference in Rule 12A-1.097, F.A.C., before you complete this return. Instructions are posted at floridarevenue.com/forms.

Florida Sales and Use Tax Return

DR-15EZ
R. 01/19

Reporting Period

T

┌

HD/PM DATE:

□□ / □□ / □□

Certificate Number:

□□□□□□□□

Surtax Rate:

Name
Address
City/St
ZIP

Your Copy

Location/Mailing Address Changes:

New Location Address: _____

Telephone Number: () _____

New Mailing Address: _____

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Amount Due From Line 9
On Reverse Side

□□□□, □□□□. □□

Due:

Late After:

Florida Sales and Use Tax Return

DR-15EZ
R. 01/19

Reporting Period

T

┌

HD/PM DATE:

□□ / □□ / □□

Certificate Number:

□□□□□□□□

Surtax Rate:

Name
Address
City/St
ZIP

Location/Mailing Address Changes:

New Location Address: _____

Telephone Number: () _____

New Mailing Address: _____

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Amount Due From Line 9
On Reverse Side

□□□□, □□□□. □□

Due:

Late After:

File and Pay Online to Receive a Collection Allowance. When you electronically file your tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of tax due, not to exceed \$30. To pay timely, you must initiate payments no later than 5:00 p.m., ET, on the business day prior to the 20th. More information on filing and paying electronically, including a *Florida e-Services Calendar of Electronic Payment Deadlines* (Form DR-659), is available at **floridarevenue.com**.

Due Dates. Returns and payments are **due on the 1st and late after the 20th day of the month** following each reporting period. **A return must be filed for each reporting period, even if no tax is due.** If the 20th falls on a Saturday, Sunday, or a state or federal holiday, returns are timely if postmarked or hand delivered on the first business day following the 20th.

Penalty. If you file your return or pay tax late, a late penalty of 10% of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. A floating rate of interest also applies to late payments and underpayments of tax.

	DOLLARS						CENTS		
1. Gross Sales (Do not include tax)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.
2. Exempt Sales (Include these in Gross Sales, Line 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
3. Taxable Sales/Purchases (Include Internet/Out-of-State → Purchases)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Signature of Taxpayer _____ Date _____ Telephone # _____
4. Total Tax Due (Include Discretionary Sales Surtax from Line B)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Signature of Preparer _____ Date _____ Telephone # _____
5. Less Lawful Deductions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Discretionary Sales Surtax Information
6. Less DOR Credit Memo	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
7. Net Tax Due	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	B. Total Discretionary Sales Surtax Due <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
8. Less Collection Allowance or Plus Penalty and Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	E-file / E-pay to Receive Collection Allowance
9. Amount Due With Return (Enter this amount on front)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Please do not fold or staple.

	DOLLARS						CENTS		
1. Gross Sales (Do not include tax)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.
2. Exempt Sales (Include these in Gross Sales, Line 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
3. Taxable Sales/Purchases (Include Internet/Out-of-State → Purchases)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Signature of Taxpayer _____ Date _____ Telephone # _____
4. Total Tax Due (Include Discretionary Sales Surtax from Line B)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Signature of Preparer _____ Date _____ Telephone # _____
5. Less Lawful Deductions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Discretionary Sales Surtax Information
6. Less DOR Credit Memo	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	
7. Net Tax Due	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	B. Total Discretionary Sales Surtax Due <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
8. Less Collection Allowance or Plus Penalty and Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	E-file / E-pay to Receive Collection Allowance
9. Amount Due With Return (Enter this amount on front)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	Please do not fold or staple.



Instructions for DR-15EZ Sales and Use Tax Returns

DR-15EZN
R. 01/19
Rule 12A-1.097, F.A.C.
Effective XX/XX
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Are you Eligible to Use a DR-15EZ Return?

Businesses that:

- ▶ Pay \$200,000 or more in sales and use tax during the previous state fiscal year (July 1 - June 30);
- ▶ Sell or deliver taxable items into any county with a different discretionary sales surtax rate than the county's surtax rate where your business is located;
- ▶ Lease or rent living or sleeping accommodations (transient rentals);
- ▶ Lease or rent commercial property and sell taxable items or provide taxable services at the same location. (If you only report tax on the lease or rental of commercial property, you are eligible to use a DR-15EZ.);
- ▶ Sell:
 - aircraft,
 - boats or boat trailers, or
 - motor vehicles or other vehicles;
- ▶ Report tax on receipts from coin-operated:
 - amusement machines, or
 - vending machines;
- ▶ Sell or purchase untaxed dyed diesel fuel for use in off-road equipment or boats; or
- ▶ Claim any jobs, economic incentive, or scholarship-funding tax credit

are **NOT** eligible to use a DR-15-EZ return and must use a DR-15 return.

If you have received a DR-15EZ (paper or electronic) and must use a DR-15 to report sales and use tax, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays), to update your account information and request a DR-15 return.

Collection Allowance

File and pay electronically and on time to receive a collection allowance.

Verify a Resale or Exemption Certificate:

Online: Visit floridarevenue.com/taxes/certificates

Phone: 877-357-3725

Mobile app: Available for iPhone, iPad, Android devices, and Windows phones.

Educational Tax Webinars

The Department of Revenue is proud to partner with SCORE to provide Florida businesses with resources needed to be successful. SCORE is a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. Visit the Department's Taxpayer Education web page for additional information and available webinars at floridarevenue.com/taxes/education.

Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

Subscribe today at floridarevenue.com/dor/subscribe

you are not claiming deductions or credits. When you telefile your return instead of mailing it, you will receive a confirmation number for your records. If you telefile, remember:

- to have your certificate number handy - it's printed on your returns; and
- do not mail your return to the Department - keep it with your confirmation number.

Electronic Filing and Payment: You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$20,000 or more** in sales and use tax during the most recent state fiscal year (July 1 through June 30) **are required** to file returns and pay tax electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit floridarevenue.com/taxes/eEnroll. After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

Vendor software: You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

Amended replacement returns: If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. **Your amended return will replace any return you previously filed for the same reporting period.** It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit floridarevenue.com to submit your amended return electronically and pay any additional tax due or report an overpayment.

Florida Sales and Use Tax Return
Reporting Period: T
DR-15EZN
R. 01/19
Certificate Number: _____
Surtax Rate: _____
HO/PM DATE: □□/□□/□□
Location/Mailing Address Changes:
New Location Address: _____
Telephone Number: () _____
New Mailing Address: _____
Amount Due From Line 9
On Reverse Side: □□□□.□□
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120
Due: _____
Late After: _____

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit floridarevenue.com/forms, select the Sales and Use Tax section, and then select the return

that you need. **Write your certificate number, reporting period, business name, and address on the return.**

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 9 of the amended return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

Checks or Money Orders (NO Cash): Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

Keep records that support all transactions for at least three years from the date you file your return or the date it is required to be filed, whichever is later.

Mailing Your Returns and Payments: If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

If you need to replace lost or damaged returns or coupon books, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount. To notify us in writing, mail a letter to:

Account Management – MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160

Be sure to include your business partner number and your certificate number in any written correspondence sent to the Department.

If you cancel your account or sell your business, **you must file a final return and pay all applicable taxes due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

Submit a new registration (online or paper) if you:

- move your business location from one Florida county to another;

- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit floridarevenue.com/taxes/certificates
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, Android devices, and Windows phones.

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount.

Additionally, most counties also have a local option discretionary sales surtax. **Bracket rates** are available on the Department's website at floridarevenue.com/forms.

[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

Example: A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale ($\$60 \times 6\% = \3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 ($\$3.60 + \0.05 cents).

Line-by-Line Instructions

Note: You will complete lines 1 through 4 to report tax on commercial rentals **or** tax on sales and purchases. After completing lines 1 through 4, proceed to the instructions for **Line 5. Less Lawful Deductions** and complete the return.

Lines 1 through 4 Instructions to Only Report Tax on Commercial Rentals (5.7% Plus County Surtax Rate)

If you **only** report tax collected for the lease or rental of commercial property (**you have no other sales or untaxed purchases to report**), you may use Form DR-15EZ to report sales and use tax due. If you have other taxable sales or untaxed purchases, you must use Form DR-15, *Sales and Use Tax Return*, to report sales and use tax. Contact Taxpayer Services to update your account information.

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 5.7%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

Line 1. Gross Sales

Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

Line 2. Exempt Sales

Enter the total amount of consideration for tax-exempt commercial rentals included in Line 1. Enter "0" if none. See section 212.031, Florida Statutes (F.S.), and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

Line 3. Taxable Sales/Purchases

Subtract the amount reported in Line 2 from the amount reported in Line 1 and enter the difference (the taxable amount).

Line 4. Total Tax Due

Enter the total amount of tax due including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line B.

Lines 1 through 4 Instructions to Report Tax on Sales and Purchases

Line 1. Gross Sales

Enter the total amount of gross sales. Do not include tax collected in gross sales.

Line 2. Exempt Sales

Enter the total amount of tax-exempt sales or rentals included in Line 1. Enter "0" if none. Tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

Line 3. Taxable Sales/Purchases

To determine Taxable Sales/Purchases (Line 3), subtract Line 2 from Line 1 and then **add any taxable purchases**. Enter the result on Line 3. Any taxable sales and purchases not subject to discretionary sales surtax must also be reported on Line A.

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale, whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

How to compute Line 3

Gross Sales	\$1,000.00
Minus exempt sales	- \$100.00
Equals taxable sales	\$900.00
Plus taxable purchases	+\$50.00
Equals Line 3	\$950.00

Line 4. Total Tax Due

Enter the total tax due including discretionary sales surtax due. Also, report the discretionary sales surtax due on Line B. Use tax must be included on Line 4 of the return for the reporting period during which the item is used or consumed.

Line 5. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 6). Lawful deductions include tax refunded by you to your customers for returned goods or

allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, and any other deductions allowed by law. **Do not include documentation with your return.**

Line 6. Less Department of Revenue Credit Memo

Enter the total amount of any sales tax credit memo(s) issued to you by the Department.

Line 7. Net Tax Due

Enter the result of Line 4 minus Lines 5 and 6. If negative, enter "0." Claim any remaining balance of lawful deductions on Line 5 of your next return or any remaining credit memo balance on Line 6 of your next return.

You will not receive a credit if the total amount of lawful deductions (Line 5) plus the amount of sales tax credit memos (Line 6) is greater than the total tax due (Line 4). If the total amount of lawful deductions plus credits is greater than the total tax due, reduce the amount of lawful deductions and credit memos claimed to equal the total tax due. You may report the remaining amount of lawful deductions and credits (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

~~Line 8. Less Collection Allowance or Plus Penalty and Interest~~

E-file/E-pay to Receive Collection Allowance
When you file and pay electronically and on time, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 7), **not to exceed \$30**.

You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. More information on filing and paying electronically is available at floridarevenue.com.

If you are entitled to a collection allowance, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 8 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50.
or
- 10% of the amount due on Line 7.

If your return or payment is late, the minimum penalty is **\$50 even if you file a late return with no tax due.**

Interest

If your payment is late, you owe interest on the Net Tax Due (Line 7). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department's website at floridarevenue.com/taxes/rates.

Line 9. Amount Due With Return

If you file and pay electronically and on time and do not donate your collection allowance to education, enter the result of Line 7 minus collection allowance on Line 9. If you file late or pay late, enter the result of Line 7 plus penalty and interest on Line 9.

The amount due on Line 9 is the amount you owe. **Enter the amount from Line 9 on the front of your return.**

Discretionary Sales Surtax Information Lines A – B

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

NOTE: If you make sales or deliveries into any county with a different surtax rate, you cannot file a DR-15EZ return and must file Form DR-15 instead. Please contact the Department immediately by calling Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department.

Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available on the Department's website.

If your business location is in Florida, the discretionary sales surtax rate printed on your tax returns is the rate in effect for the county where your business is located. If your business is located outside of Florida, no discretionary sales surtax rate is printed on your returns. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

Include discretionary sales surtax with tax reported on Lines 1 - 4 of your DR-15EZ return. Do not send discretionary sales surtax collections to the county tax collector's office.

Use the Department's Address/Jurisdiction database to determine which county an address is located in. Visit floridarevenue.com/taxes/pointmatch.

Line A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX

On the back of your return, on Line A, enter the total of all sales and purchases not subject to discretionary sales surtax. This normally consists of sales of single items that exceed the \$5,000 discretionary sales surtax limit. Do **NOT** include exempt sales reported on Line 2. Commercial rentals are not subject to the \$5,000 discretionary sales surtax limit. The example for Line A illustrates a transaction where the \$5,000 limit applies and what information should be reported on Line A.

When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties without a discretionary surtax	surtax is not collected
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made
			into a Florida county without a discretionary surtax	surtax is not collected

***NOTE: If you deliver into any county with a different discretionary surtax rate, you must use Form DR-15 to accurately report the discretionary sales surtax you collect.**

Example for Line A

A business located in a county **with** a discretionary sales surtax sells a single taxable item for \$6,500. The business reports \$6,500 on Line 3, Taxable Sales/Purchases. To calculate Line A (the amount not subject to discretionary sales surtax), the business subtracts \$5,000 from \$6,500.

\$6,500 (Sales amount)
- \$5,000 (Limit on a single item)
\$1,500 (Amount exempt from discretionary sales surtax)

The business then writes the difference (\$1,500) on Line A. The \$1,500 is the amount that is not subject to discretionary sales surtax.

Line B. Total Discretionary Sales Surtax Due

On the back of your return, on Line B, enter the total amount of discretionary sales surtax due. All discretionary sales surtax collected must be included **with** the sales and use tax collected and reported on Line 4, Total Tax Due. The example for Line B illustrates how to compute the discretionary sales surtax on Line B.

Example for Line B

A business located in a county with a 1% surtax sells three taxable items over-the-counter for \$1,000 each during the month. The discretionary sales surtax will be collected on each item as follows: $\$1,000 \times 1\% = \10.00 discretionary sales surtax collected on each item. To complete Line B, the business enters the total discretionary sales surtax due ($\$10 \times 3$ items sold = \$30.00). The business would report \$30.00 on Line B. This amount should also be included with the sales and use tax reported on Line 4.

Signature(s)

Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

If you have questions, need assistance, or need to replace a lost or damaged return or coupon book, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, visit floridarevenue.com/taxes/servicecenters.

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Educational Tax Webinars

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References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-15EZ	Sales and Use Tax Return Rule 12A-1.097, F.A.C.
Form DR-15	Sales and Use Tax Return Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax Rule 12-26.008, F.A.C.



Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property

A tax credit or tax refund must be claimed within 12 months following the month in which the property is repossessed.

DR-95B
R. 01/19
Rule 12A-1.097, F.A.C.
Effective XX/XX
Page 1 of 3

Customer's Name -1-	Description of Property -2-	Date Tax and Surtax Paid -3-	Amount of Tax and Surtax Paid -4-	Amount of Purchase Price Less Trade-In -5-	Amount of Purchase Price Less Trade-In and Cash Down Payment -6-	Number of Payments Due Under Financing Agreement -7-	Prorated Payment Amount -8-	Rate Factor -9-	Total Number of Payments Remaining -10-	Amount of Tax Credit or Tax Refund -11-	Date of Repossession -12-

Under penalties of perjury, I declare that I have read this schedule and that the facts stated in it are true. I certify that I was the seller of the property sold to the above listed customers, that the stated Florida sales and use tax, plus any applicable discretionary sales surtax, was remitted to the Florida Department of Revenue, and that the property was repossessed within the last 12 months. I further certify that (check the appropriate box):

- I financed the property and my customer defaulted under the terms of the financing agreement; or
- The property was financed by a financing institution with recourse, and when my customer defaulted under the terms of the financing agreement I became liable for the outstanding debt.

Business Partner Number

Sales Tax Certificate Number -

Name of dealer Title

Authorized signature Date



Any business registered with the Florida Department of Revenue as a sales and use tax dealer may use Form DR-95B to calculate the amount of tax credit or tax refund due on the unpaid balance of a financing contract for repossessed tangible personal property when the business:

- sells tangible personal property under a retail installment, title loan, conditional sale, contract with a retention of title provision, or similar financing contract;
- retains a security interest in the property that was sold (through a financing agreement entered into directly with the purchaser or, when financed by a financing institution, the business becomes liable for the outstanding debt at the time of repossession);
- paid sales tax, plus applicable discretionary sales surtax, on the sales price of the property to the Florida Department of Revenue; and
- repossesses the financed property.

The amount of tax credit or tax refund due is based on the ratio that the total tax has in relation to the unpaid balance of the sales price, excluding finance or other nontaxable charges. **A tax credit or tax refund must be claimed within 12 months following the month in which the property is repossessed.**

The registered business that paid the tax and applicable surtax to the Department may claim a credit on a *Sales and Use Tax Return* (Form DR-15) or apply for a refund by submitting an *Application for Refund – Sales and Use Tax* (Form DR-26S) to the Florida Department of Revenue. When taking a credit on your return, the completed schedule must be maintained in your books and records. When applying for a refund, attach this completed schedule to Form DR-26S, along with the information and documentation required on Form DR-26S, and maintain a copy of the schedule and the refund application in your books and records.

Column by Column Instructions

Column 1. Customer's Name

Enter the name of each customer from whom financed tangible personal property was repossessed.

Column 2. Description of Property

Enter a description of each item of tangible personal titled property listed. For motor vehicles, boats, and aircraft, include the year, make, model number, and the VIN, serial, or hull number.

Column 3. Date Tax and Surtax Paid

Enter the date the sales and use tax, plus any applicable discretionary sales surtax, was paid to the Florida Department of Revenue on each item of property listed.

Column 4. Amount of Tax and Surtax Paid

Enter the amount of sales tax and surtax paid on each

item listed. Do not include any amount contributed by the purchaser of a motor vehicle to a participating nonprofit scholarship-funding organization under the Hope Scholarship Program.

Column 5. Amount of Purchase Price Less Trade-In

Enter the sales price of each item listed, less any trade-in credit taken at the time of sale. Include all charges subject to sales and use tax, plus any applicable discretionary sales surtax, at the time of sales. Do not include nontaxable charges, such as interest or penalty charges.

Column 6. Amount of Purchase Price Less Trade-In and Cash Down Payment

For each item listed, enter the sales price less the amount of any trade-in credit and cash down payment at the time of sale.

Column 7. Number of Payments Due Under Financing Agreement

For each item listed, enter the total number of payments due under the retail installment, title loan, conditional sale, contract with a retention of title provision, or similar financing contract for the item purchased.

Column 8. Prorated Payment Amount

For each item listed, divide the amount in Column 6 by the amount in Column 7 to calculate the prorated payment for the item. Enter the result in Column 8.

Column 9. Rate Factor

For each item listed, divide the amount in Column 4 by the amount in Column 5 to calculate the sales and use tax and surtax rate at time of purchase. Enter the calculated rate in Column 9.

Column 10. Total Number of Payments Remaining

For each item listed, subtract any late penalties paid on the account from the total amount paid on the account. Divide the result by the amount of the monthly payment due under the financing contract (amount due when paid timely). Subtract the calculated number from the total number of payments due under the financing agreement to calculate the number of payments remaining due. Enter the result in Column 10.

Column 11. Amount of Tax Credit or Tax Refund

For each item listed, multiply the number in Column 8 by Column 9 by Column 10 and enter the result in Column 11. This amount is the amount of tax credit or tax refund due on the repossessed item.

Column 12. Date of Repossession

For each item listed, enter the date (day, month, and year) the property was repossessed.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, visit floridarevenue.com/taxes/servicecenters.

For written replies to tax questions, write to:

Taxpayer Services - Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

Form DR-15	Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12-26.008, F.A.C.



Application for Refund - Sales Tax Paid on Generators for Nursing Homes or Assisted Living Facilities

Section 1: Taxpayer Information

Refund Applicant Name:		
Federal Employer Identification Number (FEIN):	Facility License Number:	
Refund Applicant Mailing Street Address:		
Mailing City:	State:	ZIP:
Facility Street Address:		
Facility City:	State:	ZIP:
Telephone Number (Include area code):	Fax Number (Include area code):	Email Address (Optional):

Section 2: Taxpayer Representative - This section is to be completed when a taxpayer representative is requesting the refund. A signed Florida Department of Revenue Power of Attorney and Declaration of Representative (Form DR-835) must be attached.

Representative Name:		
Street or Mailing Address of Representative:		
City:	State:	ZIP:
Telephone Number (Include area code):	Fax Number (Include area code):	Email Address (Optional):

Section 3: Purchase Information - Enter the date(s) the purchase was made:

Purchase Date: (MM/DD/YY) <input type="checkbox"/> Invoices/Receipts Attached	Amount Paid:
--	--------------

Section 4: Refund Amount - Enter the refund amount, not to exceed \$15,000

Refund Amount:

Section 5: Applicant Affidavit - The purchaser of the equipment used to generate emergency electricity in a nursing home facility or an assisted living facility must sign the following affidavit:

Applicant Name Printed

I, _____, hereby affirm that the equipment for which I have requested a refund of sales tax paid will be used to generate emergency electric energy at a nursing home facility as defined in s. 400.021(12), Florida Statutes, or an assisted living facility as defined in s. 429.02(5), Florida Statutes. I understand that a person who furnishes a false affidavit to the Florida Department of Revenue is subject to a mandatory penalty of 200% of the evaded tax, in addition to being liable for fine and punishment as provided by law for a conviction of a felony of the third degree.

Under penalties of perjury, I declare that I have read the foregoing affidavit and the facts stated in it are true to the best of my knowledge and belief.

Signature of Purchaser: _____ Date: _____

Section 6: Authorization and Signature

Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true.

Taxpayer Signature: _____ Date: _____
OR
Representative Signature: _____

Instructions

Florida law provides that any equipment used to generate emergency electric energy for use at a nursing home facility or an assisted living facility purchased during the period July 1, 2017, through December 31, 2018, is exempt from sales and use tax and discretionary sales surtax. The exemption is limited to a maximum of \$15,000 in sales tax and surtax paid on equipment purchased for any single facility.

Is there a time limit to apply?

Yes. For purchases of equipment made on or after July 1, 2017, and before March 23, 2018, you must submit a completed *Application for Refund - Sales Tax Paid on Generators for Nursing Homes or Assisted Living Facilities* (Form DR-26SIGEN), including the required documentation, to the Department **no later than September 23, 2018**.

For equipment purchased during the period March 23, 2018, through December 31, 2018, for which you paid Florida sales tax and surtax, you must submit a completed *Application for Refund - Sales Tax Paid on Generators for Nursing Homes or Assisted Living Facilities* (Form DR-26SIGEN), including the

required documentation, to the Department **within six months after the date of purchase**.

Documentation Required

A copy of each sales invoice or other proof of purchase of qualified equipment showing the Florida sales tax paid, the date of purchase, and the name and address of the dealer from whom the materials were purchased must be submitted with your application.

You may choose to submit the required documentation electronically instead of providing paper copies. Contact **Refunds** at **850-617-8585** for more information.

Upon receipt of an application, the application, supporting information, and documentation will be reviewed. You will be notified if additional information or documentation is needed.

Once your application contains all information and documentation needed by the Department to determine eligibility and the amount of the refund claim due, your refund claim will be processed.

Mail this application and applicable documentation to:

Florida Department of Revenue
Refunds
PO Box 6490
Tallahassee FL 32314-6490

OR
Fax 850-410-2526

For more information about the documentation needed to process your refund, or to check on the application status, call **Refunds** at **850-617-8585**.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

Subscribe to Receive Email Alerts from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs) or proposed rules, notices of rule development workshops, and more. Subscribe today at floridarevenue.com/dor/subscribe.

Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.
The form is available online at floridarevenue.com/forms.*

Form DR-835

Florida Department of Revenue Power of Attorney
and Declaration of Representative

Rule 12-6.0015, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-15, FLORIDA ADMINISTRATIVE CODE
DISCRETIONARY SALES SURTAX
AMENDING RULE 12A-15.014

SUMMARY OF PROPOSED RULE

The state sales tax rate is set by the Legislature and is subject to change from year to year. The 2018 Legislature reduced the state rate on the lease or license of real property from 5.8% to 5.7%. The proposed amendment to Rule 12A-15.014, F.A.C., adjusts the state sales tax rate to match the statutory change.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed change is necessary to implement a statutory change.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 18, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on July 2, 2018 (Vol. 44, No. 128, p. 3094), to advise the public of the proposed

changes to Rule 12A-15.014, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 11, 2018. No request was received and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

DISCRETIONARY SALES SURTAX

RULE NO: RULE TITLE:

12A-15.014 Transition Rule

PURPOSE AND EFFECT: The proposed change is necessary to implement a statutory change.

SUMMARY: The state sales tax rate is set by the Legislature and is subject to change from year to year. The 2018 Legislature reduced the state rate on the lease or license of real property from 5.8% to 5.7%. The proposed amendment to Rule 12A-15.014, F.A.C., adjusts the state sales tax rate to match the statutory change.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information

regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.031, 212.05(1), 212.05011, 212.054, 212.055 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-15, FLORIDA ADMINISTRATIVE CODE
DISCRETIONARY SALES SURTAX
AMENDING RULE 12A-15.014

12A-15.014 Transition Rule.

(1) No change.

(2) Commercial Rentals. Prepayments of rents to avoid increased tax rate are prohibited. Tenants with leases in effect prior to the effective date of any such surtax which provide for payments to be made on and after the effective date of any such surtax, cannot avoid tax by prepaying rent prior to the effective date of the surtax. Commercial rentals will be taxed at 5.7% ~~5.8%~~ plus the surtax rate for all rentals due on or after the effective date of any such surtax.

(3) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.031, 212.05(1), 212.05011, 212.054, 212.055 FS. History—New 12-11-89, Amended 11-16-93, 3-20-96, 10-2-01, 4-17-03, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULE 12A-19.100

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-19.100, F.A.C., adopt, by reference, changes to forms used to report the Florida communications services tax. These changes are limited to annual tax rate adjustments for local jurisdictions and formatting changes.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed changes are necessary to implement a statutory change.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 18, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on July 2, 2018 (Vol. 44, No. 128, p. 3094), to advise the public of the proposed changes to Rule 12A-19.100, F.A.C., and to provide that, if requested in writing, a rule

development workshop would be held on July 18, 2018. No request was received and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

COMMUNICATIONS SERVICES TAX

RULE NO: RULE TITLE:

12A-19.100 Public Use Forms

PURPOSE AND EFFECT: The proposed changes are necessary to implement a statutory change.

SUMMARY: The proposed amendments to Rule 12A-19.100, F.A.C., adopt, by reference, changes to forms used to report the Florida communications services tax. These changes are limited to annual tax rate adjustments for local jurisdictions and formatting changes.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost

regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS.

LAW IMPLEMENTED: 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULE 12A-19.100

12A-19.100 Public Use Forms.

(1) No change.

(2) The following versions of Form DR-700016, Florida Communications Services Tax

Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
01/19	January 2019 -	January 2019 -
01/18	January 2018 – December 2018	January 1, 2018 – December 31, 2018
01/17	January 2017 – December 2017	January 1, 2017 – December 31, 2017
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016
01/16	January 2016 – June 2016	January 2016 – June 30, 2016
07/15	July 2015 – December 2015	July 1, 2015 – December 31, 2015
01/15	January 2015 – June 2015	January 1, 2015 – June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011
08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005

01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004
12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003
10/03	October 2003	October 1, 2003 – October 31, 2003
06/03	June 2003 – September 2003	June 1, 2003 – September 30, 2003
03/03	March 2003 – May 2003	March 1, 2003 – May 31, 2003
01/03	January 2003 – February 2003	January 1, 2003 – February 28, 2003
12/02	December 2002	December 1, 2002 – December 31, 2002
11/02	November 2002	November 1, 2002 – November 30, 2002
10/02	October 2002	October 1, 2002 – October 31, 2002
01/02	January 2002 – September 2002	January 1, 2002 – September 30, 2002
12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001
Form Number	Title	Effective Date
(3)	No change	
(4)(a) DR-700016	Florida Communications Services Tax Return (R. 01/19 18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08961)	<u>XX/XX</u> 01/18
(4)(a) through (oo)	Redesignated (4)(b) through (4)(pp)	
(5) through (13)	No change	

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018

Name
Address
City/State/ZIP

Check here if you are discontinuing your business and this is your final return (see page 15).

BUSINESS PARTNER NUMBER
FEIN

FROM: REPORTING PERIOD TO:
M M D D Y Y Y Y M M D D Y Y Y Y

Handwritten Example 0 1 2 3 4 5 6 7 8 9
Typed Example 0 1 2 3 4 5 6 7 8 9
Use black ink.

Table with 12 rows for tax calculations. Columns include description, US Dollars, and Cents. Rows include: 1. Tax due on sales subject to 4.92% state and .15% gross receipts portions... 2. Tax due on sales subject to 2.37% gross receipts portion... 3. Tax due on sales subject to local portion... 4. Tax due for direct-to-home satellite services... 5. Total communications services tax... 6. Collection allowance... 7. Net communications services tax due... 8. Penalty... 9. Interest... 10. Adjustments... 11. Multistate credits... 12. Amount due with return.

DR-700016

AUTHORIZATION Under penalties of perjury, I declare that I have read this return and that the facts stated in it are true [ss. 92.525(2), 202.27(5), and 837.06, Florida Statutes].
Type or print name Authorized signature Date
Preparer (type or print name) Preparer's signature Date
Contact name (type or print name) Contact phone number Contact email address

Payment Coupon

DO NOT DETACH

DR-700016 R. 01/19

To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules.

DOR USE ONLY
postmark or hand delivery date

Business Partner Number Reporting Period
Business Address

Check here if your address or business information changed and enter changes below.
New location address:
Telephone number:
New mailing address:

Check here if payment was transmitted electronically.

Payment is due on the 1st and LATE if postmarked or hand delivered after

Amount due from Line 12



Where to send payments and returns

Make check payable to and send with return to:

FLORIDA DEPARTMENT OF REVENUE

PO BOX 6520

TALLAHASSEE FL 32314-6520

or

File online using the Department's website at **floridarevenue.com**.

File electronically . . . it's easy!

The Department maintains a free and secure website to file and pay communications services tax.

To file and pay, go to the Department's website at **floridarevenue.com**.



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
ALACHUA				
Unincorporated area			0.0720	
Alachua			0.0552	
Archer			0.0552	
Gainesville			0.0587	
Hawthorne			0.0552	
High Springs			0.0552	
La Crosse			0.0372	
Micanopy			0.0540	
Newberry			0.0552	
Waldo			0.0552	
BAKER				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
BAY				
Unincorporated area			0.0234	
Callaway			0.0572	
Lynn Haven			0.0572	
Mexico Beach			0.0338	
Panama City			0.0572	
Panama City Beach			0.0572	
Parker			0.0572	
Springfield			0.0572	
BRADFORD				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
BREVARD				
Unincorporated area			0.0582	
Cape Canaveral			0.0582	
Cocoa			0.0582	
Cocoa Beach			0.0582	
Grant-Valkaria			0.0582	
Indialantic			0.0640	
Indian Harbour Beach			0.0582	
Malabar			0.0582	
Melbourne			0.0653	
Melbourne Beach			0.0582	
Melbourne Village			0.0582	
Palm Bay			0.0582	
Palm Shores			0.0540	
Rockledge			0.0582	
Satellite Beach			0.0582	
Titusville			0.0582	
West Melbourne			0.0612	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
BROWARD				
Unincorporated area			0.0522	
Coconut Creek			0.0522	
Cooper City			0.0522	
Coral Springs			0.0522	
Dania Beach			0.0532	
Davie			0.0520	
Deerfield Beach			0.0522	
Fort Lauderdale			0.0522	
Hallandale Beach			0.0522	
Hillsboro Beach			0.0120	
Hollywood			0.0522	
Lauderdale Lakes			0.0532	
Lauderdale-by-the-Sea			0.0522	
Lauderhill			0.0522	
Lazy Lake			0.0060	
Lighthouse Point			0.0622	
Margate			0.0532	
Miramar			0.0522	
North Lauderdale			0.0522	
Oakland Park			0.0542	
Parkland			0.0522	
Pembroke Park			0.0522	
Pembroke Pines			0.0542	
Plantation			0.0522	
Pompano Beach			0.0522	
Sea Ranch Lakes			0.0522	
Southwest Ranches			0.0522	
Sunrise			0.0522	
Tamarac			0.0522	
West Park			0.0522	
Weston			0.0522	
Wilton Manors			0.0562	
CALHOUN				
Unincorporated area			0.0264	
Altha			0.0602	
Blountstown			0.0602	
CHARLOTTE				
Unincorporated area			0.0582	
Punta Gorda			0.0582	
CITRUS				
Unincorporated area			0.0224	
Crystal River			0.0522	
Inverness			0.0532	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
CLAY				
Unincorporated area			0.0652	
Green Cove Springs			0.0582	
Keystone Heights			0.0582	
Orange Park			0.0582	
Penney Farms			0.0582	
COLLIER				
Unincorporated area			0.0210	
Everglades City			0.0390	
Marco Island			0.0522	
Naples			0.0522	
COLUMBIA				
Unincorporated area			0.0582	
Fort White			0.0120	
Lake City			0.0582	
DESOTO				
Unincorporated area			0.0314	
Arcadia			0.0602	
DIXIE				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
DUVAL				
Atlantic Beach			0.0582	
Baldwin			0.0682	
Jacksonville Beach			0.0582	
Jax Duval (City of Jacksonville)			0.0582	
Neptune Beach			0.0582	
ESCAMBIA				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
FLAGLER				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
FRANKLIN				
Unincorporated area			0.0150	
Apalachicola			0.0420	
Carrabelle			0.0642	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
GADSDEN				
Unincorporated area			0.0264	
Chattahoochee			0.0602	
Greensboro			0.0592	
Gretna			0.0482	
Havana			0.0602	
Midway			0.0450	
Quincy			0.0602	
GILCHRIST				
Unincorporated area			0.0234	
Bell			0.0500	
Fanning Springs			0.0612	
Trenton			0.0572	
GLADES				
Unincorporated area			0.0244	
Moore Haven			0.0180	
GULF				
Unincorporated area			0.0234	
Port St. Joe			0.0572	
Wewahitchka			0.0572	
HAMILTON				
Unincorporated area			0.0090	
Jasper			0.0540	
Jennings			0.0570	
White Springs			0.0560	
HARDEE				
Unincorporated area			0.0184	
Bowling Green			0.0560	
Wauchula			0.0560	
Zolfo Springs			0.0282	
HENDRY				
Unincorporated area			0.0244	
Clewiston			0.0582	
La Belle			0.0482	
HERNANDO				
Unincorporated area			0.0214	
Brooksville			0.0552	
Weeki Wachee			0.0040	
HIGHLANDS				
Unincorporated area			0.0274	
Avon Park			0.0612	
Lake Placid			0.0612	
Sebring			0.0612	
PAGE TOTAL				



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Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
HILLSBOROUGH				
Unincorporated area			0.0460	
Plant City			0.0632	
Tampa			0.0582	
Temple Terrace			0.0600	
HOLMES				
Unincorporated area			0.0244	
Bonifay			0.0642	
Esto			0.0140	
Noma			0.0070	
Ponce De Leon			0.0330	
Westville			0.0150	
INDIAN RIVER				
Unincorporated area			0.0244	
Fellsmere			0.0582	
Indian River Shores			0.0582	
Orchid			0.0270	
Sebastian			0.0582	
Vero Beach			0.0572	
JACKSON				
Unincorporated area			0.0254	
Alford			0.0220	
Bascom			0.0202	
Campbellton			0.0592	
Cottondale			0.0592	
Graceville			0.0592	
Grand Ridge			0.0592	
Greenwood			0.0592	
Jacob City			0.0592	
Malone			0.0592	
Marianna			0.0592	
Sneads			0.0592	
JEFFERSON				
Unincorporated area			0.0164	
Monticello			0.0500	
LAFAYETTE				
Unincorporated area			0.0234	
Mayo			0.0250	
LAKE				
Unincorporated area			0.0254	
Astatula			0.0500	
Clermont			0.0582	
Eustis			0.0582	
Fruitland Park			0.0582	
Groveland			0.0582	
Howey-in-the-Hills			0.0582	
Lady Lake			0.0582	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
LAKE - continued				
Leesburg			0.0582	
Mascotte			0.0582	
Minneola			0.0582	
Montverde			0.0570	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
LEE				
Unincorporated area			0.0361	
Bonita Springs			0.0361	
Cape Coral			0.0522	
Estero			0.0361	
Fort Myers			0.0522	
Fort Myers Beach			0.0522	
Sanibel			0.0522	
LEON				
Unincorporated area			0.0602	
Tallahassee			0.0690	
LEVY				
Unincorporated area			0.0234	
Bronson			0.0300	
Cedar Key			0.0260	
Chiefland			0.0572	
Fanning Springs			0.0612	
Inglis			0.0572	
Otter Creek			0.0120	
Williston			0.0572	
Yankeetown			0.0622	
LIBERTY				
Unincorporated area			0.0180	
Bristol			0.0642	
MADISON				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
MANATEE				
Unincorporated area			0.0244	
Anna Maria			0.0582	
Bradenton			0.0632	
Bradenton Beach			0.0632	
Holmes Beach			0.0582	
Longboat Key			0.0582	
Palmetto			0.0602	
PAGE TOTAL				



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Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
MARION				
Unincorporated area			0.02235	
Bellevue			0.0562	
Dunnellon			0.0572	
McIntosh			0.0572	
Ocala			0.0572	
Reddick			0.0180	
MARTIN				
Unincorporated area			0.0184	
Indiantown			X.XXXX	
Jupiter Island			0.0522	
Ocean Breeze			0.0220	
Sewalls Point			0.0312	
Stuart			0.0522	
MIAMI-DADE				
Unincorporated area			0.0572	
Aventura			0.0570	
Bal Harbour Village			0.0572	
Bay Harbor Islands			0.0572	
Biscayne Park			0.0572	
Coral Gables			0.0572	
Cutler Bay			0.0572	
Doral			0.0572	
El Portal			0.0610	
Florida City			0.0592	
Golden Beach			0.0262	
Hialeah			0.0637	
Hialeah Gardens			0.0572	
Homestead			0.0592	
Indian Creek Village			0.0120	
Key Biscayne			0.0572	
Medley			0.0672	
Miami			0.0572	
Miami Beach			0.0572	
Miami Gardens			0.0572	
Miami Lakes			0.0572	
Miami Shores Village			0.0622	
Miami Springs			0.0572	
North Bay Village			0.0540	
North Miami			0.0572	
North Miami Beach			0.0572	
Opa-locka			0.0572	
Palmetto Bay			0.0572	
Pincrest			0.0602	
South Miami			0.0572	
Sunny Isles Beach			0.0572	
Surfside			0.0572	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
MIAMI-DADE - continued				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0572	
MONROE				
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0612	
Layton			0.0090	
Marathon			0.0612	
NASSAU				
Unincorporated area			0.0244	
Callahan			0.0510	
Fernandina Beach			0.0572	
Hilliard			0.0582	
OKALOOSA				
Unincorporated area			0.0230	
Cinco Bayou			0.0512	
Crestview			0.0522	
Destin			0.0522	
Fort Walton Beach			0.0562	
Laurel Hill			0.0280	
Mary Esther			0.0502	
Niceville			0.0550	
Shalimar			0.0500	
Valparaiso			0.0522	
OKEECHOBEE				
Unincorporated area			0.0140	
Okeechobee			0.0570	
ORANGE				
Unincorporated area			0.0528	
Apopka			0.0642	
Bay Lake			0.0030	
Belle Isle			0.0552	
Eatonville			0.0552	
Edgewood			0.0552	
Lake Buena Vista			0.0030	
Maitland			0.0552	
Oakland			0.0552	
Ocoee			0.0552	
Orlando			0.0552	
Windermere			0.0552	
Winter Garden			0.0552	
Winter Park			0.0602	
OSCEOLA				
Unincorporated area			0.0602	
Kissimmee			0.0602	
St. Cloud			0.0590	
PAGE TOTAL				



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Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
PALM BEACH				
Unincorporated area			0.0632	
Atlantis			0.0570	
Belle Glade			0.0572	
Boca Raton			0.0602	
Boynton Beach			0.0582	
Briny Breezes			0.0582	
Cloud Lake			0.0292	
Delray Beach			0.0582	
Glen Ridge			0.0582	
Golf			0.0582	
Greenacres			0.0704	
Gulf Stream			0.0582	
Haverhill			0.0320	
Highland Beach			0.0582	
Hypoluxo			0.0652	
Juno Beach			0.0582	
Jupiter			0.0582	
Jupiter Inlet Colony			0.0582	
Lake Clarke Shores			0.0582	
Lake Park			0.0592	
Lake Worth			0.0582	
Lantana			0.0602	
Loxahatchee Groves			0.0582	
Manalapan			0.0220	
Mangonia Park			0.0622	
North Palm Beach			0.0582	
Ocean Ridge			0.0260	
Pahokee			0.0582	
Palm Beach			0.0582	
Palm Beach Gardens			0.0410	
Palm Beach Shores			0.0612	
Palm Springs			0.0592	
Riviera Beach			0.0582	
Royal Palm Beach			0.0582	
South Bay			0.0570	
South Palm Beach			0.0620	
Tequesta			0.0582	
Wellington			0.0582	
Westlake			0.0582	
West Palm Beach			0.0602	
PASCO				
Unincorporated area			0.0244	
Dade City			0.0582	
New Port Richey			0.0622	
Port Richey			0.0570	
San Antonio			0.0140	
St. Leo			0.0582	
Zephyrhills			0.0612	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
PINELLAS				
Unincorporated area			0.0582	
Belleair			0.0582	
Belleair Beach			0.0660	
Belleair Bluffs			0.0582	
Belleair Shore			0.0300	
Clearwater			0.0572	
Dunedin			0.0592	
Gulfport			0.0672	
Indian Rocks Beach			0.0290	
Indian Shores			0.0582	
Kenneth City			0.0570	
Largo			0.0622	
Madeira Beach			0.0632	
North Redington Beach			0.0572	
Oldsmar			0.0642	
Pinellas Park			0.0600	
Redington Beach			0.0600	
Redington Shores			0.0582	
Safety Harbor			0.0712	
Seminole			0.0582	
South Pasadena			0.0632	
St. Petersburg			0.0622	
St. Pete Beach			0.0630	
Tarpon Springs			0.0632	
Treasure Island			0.0582	
POLK				
Unincorporated area			0.0582	
Auburndale			0.0582	
Bartow			0.0672	
Davenport			0.0412	
Dundee			0.0632	
Eagle Lake			0.0602	
Fort Meade			0.0592	
Frostproof			0.0592	
Haines City			0.0582	
Highland Park			0.0060	
Hillcrest Heights			0.0170	
Lake Alfred			0.0582	
Lake Hamilton			0.0432	
Lake Wales			0.0582	
Lakeland			0.0703	
Mulberry			0.0582	
Polk City			0.0582	
Winter Haven			0.0692	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
PUTNAM				
Unincorporated area			0.0244	
Crescent City			0.0570	
Interlachen			0.0582	
Palatka			0.0582	
Pomona Park			0.0582	
Welaka			0.0582	
ST. JOHNS				
Unincorporated area			0.0214	
Marineland			0.0070	
St. Augustine			0.0552	
St. Augustine Beach			0.0552	
ST. LUCIE				
Unincorporated area			0.0214	
Fort Pierce			0.0552	
Port St. Lucie			0.0552	
St. Lucie Village			0.0190	
SANTA ROSA				
Unincorporated area			0.0218	
Gulf Breeze			0.0510	
Jay			0.0190	
Milton			0.0642	
SARASOTA				
Unincorporated area			0.0542	
Longboat Key			0.0582	
North Port			0.0632	
Sarasota			0.0592	
Venice			0.0582	
SEMINOLE				
Unincorporated area			0.0572	
Altamonte Springs			0.0654	
Casselberry			0.0602	
Lake Mary			0.0582	
Longwood			0.0612	
Oviedo			0.0616	
Sanford			0.0760	
Winter Springs			0.0652	
SUMTER				
Unincorporated area			0.0234	
Bushnell			0.0562	
Center Hill			0.0572	
Coleman			0.0572	
Webster			0.0572	
Wildwood			0.0572	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
SUWANNEE				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
TAYLOR				
Unincorporated area			0.0244	
Perry			0.0622	
UNION				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
VOLUSIA				
Unincorporated area			0.0552	
Daytona Beach			0.0552	
Daytona Beach Shores			0.0552	
DeBary			0.0552	
DeLand			0.0552	
Deltona			0.0652	
Edgewater			0.0552	
Flagler Beach			0.0540	
Holly Hill			0.0552	
Lake Helen			0.0552	
New Smyrna Beach			0.0552	
Oak Hill			0.0552	
Orange City			0.0552	
Ormond Beach			0.0552	
Pierson			0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
WAKULLA				
Unincorporated area			0.0582	
Sopchoppy			0.0180	
St. Marks			0.0570	
WALTON				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
WASHINGTON				
Unincorporated area			0.0234	
Caryville			0.0572	
Chipley			0.0592	
Ebro			0.0110	
Vernon			0.0590	
Wausau			0.0572	
PAGE TOTAL				
GRAND TOTAL (carry forward to next page)				



If you complete Schedule I, then you must also complete Summary of Schedule I. Attach the schedule, summary, and all other supporting schedules to the tax return.

Summary of Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number			
F. 4.92% State Tax and .15% Gross Receipts Tax		G. 2.37% Gross Receipts Tax		H. Local Tax	
1. Taxable sales (Col. B grand total)		4. Taxable sales (Col. C grand total)			
2. State tax rate (.0492) and gross receipts tax rate (.0015)	.0507	5. Gross receipts tax rate (.0237)	.0237		
3. State 4.92% plus .15% gross receipts tax due (Enter this amount on Page 1, Line 1)		6. Gross receipts tax due (Enter this amount on Page 1, Line 2)		7. Local tax due (Column E grand total). (Enter this amount on Page 1, Line 3)	



Direct-to-home satellite service providers must complete Schedule II (and Schedule III, if needed) and attach to the tax return.

Schedule II - Direct-to-Home Satellite Services

Business name		Business partner number
A. Taxable Sales	B. 11.44% Tax Rate	C. Net Tax Due Enter this amount on Page 1, Line 4.
	.1144	

Schedule III - Direct-to-Home Satellite Services Adjustments

Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)	Business partner number		
A. Change in Reported Taxable Sales	B. Rate	C. Collection Allowance Adjustment	D. Adjustment Amount (Report credits in parentheses)	E. Penalty	F. Interest
G. TOTAL ADJUSTMENTS (Add Columns D, E, and F. Enter this amount on Page 1, Line 10)					



If you complete Schedule IV, attach it to the tax return.
See Instructions for completing this Schedule.

Schedule IV - Adjustments															
Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)			Business partner number			State Tax Calculation			Local Tax Calculation			Penalty and Interest	
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	+/-	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	+/-	H. Collection Allowance Adjustment	I. Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest			
COUNTY:															
Unincorporated Area:															
CITY:															
CITY:															
CITY:															
COUNTY:															
Unincorporated Area:															
CITY:															
CITY:															
CITY:															
COUNTY:															
Unincorporated Area:															
CITY:															
CITY:															
CITY:															
TOTAL:															
Gross Receipts Calculation		L. Change in Reported Taxable Sales (See Instructions)	M. Rate	+/-	N. Collection Allowance Adjustment (See Instructions)	O. Adjustment Amount (Report credits in parentheses)	P. Penalty	Q. Interest							
Penalty and Interest Calculation		R. Net Tax Adjustments (Add Cols. E, I and O)	+	S. Penalty (Add Cols. J and P)	+	T. Interest (Add Cols. K and Q)	U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)								



If you complete Schedule V, attach it to the tax return.
See Instructions for completing this Schedule.

Schedule V - Multistate Credits						
Business name					Business partner number	
A. Local Jurisdiction	Applied Period		Local Tax Credits	State Tax Credits	Gross Receipts Credits	Direct-to-Home Satellite
	B. Beginning Date (MMDDYYYY)	C. Ending Date (MMDDYYYY)	D. Multistate Credits	E. Multistate Credits	F. Multistate Credits	G. Multistate Credits
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COLUMN TOTALS:						
H. TOTAL CREDITS: (Add totals of Columns D through G. Enter this amount on Page 1, Line 11.)						

Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)

DR-700016N
R. 01/19
Page 19 of 24

General Information and Instructions

Who must file a return?

All registered dealers of communications services must file a *Florida Communications Services Tax Return* (Form DR-700016).

What is the communications services tax?

Communications services tax is imposed on voice, data, audio, video, or any other information or signal transmitted by any medium. The tax includes:

- a state portion imposed by section (s.) 202.12, Florida Statutes (F.S.);
- a gross receipts portion imposed by s. 203.01, F.S., but collected and administered under Chapter 202, F.S.; and
- a local portion imposed by s. 202.19, F.S.

Services subject to tax

Examples of services subject to the tax include:

- Local, long distance, and toll telephone
- Voice over Internet Protocol (VoIP) telephone
- Video service (e.g., television programming and streaming)
- Direct-to-home satellite
- Mobile communications
- Private communications
- Pager and beeper
- Telephone charge made at a hotel or motel
- Facsimiles (fax), when not provided in the course of professional or advertising services
- Telex, telegram, and teletypewriter

Services not subject to tax

Examples of services not subject to the tax include:

- Information services (these services may include electronic publishing, web-hosting services, or end user 900-number services)
- Internet access services, electronic mail services, electronic bulletin board services, or similar online computer services
- Sale or recharge of prepaid calling arrangements
- Pay telephone charges

Bundled Services: Generally, when taxable and nontaxable services or goods are bundled together and sold for one sales price, the entire charge is subject to tax. However, any portion of a charge for other services or goods that are not communications services (such as Internet access) are not subject to the tax, if the charge can be reasonably identified in your books and records. Please note that such charges may be subject to sales and use tax pursuant to Chapter 212, F.S. Also, charges for items described in s. 202.11(13)(a), F.S., are always subject to communications services tax.

Exemptions

Transactions exempt from the tax include:

- Sales for resale.
- Sales to federal government agencies.
- Sales to state, local, and municipal governments.
- Sales to religious and educational organizations, and homes for the aged that are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- Sales to holders of a direct pay permit for communications services.

Partial exemption for residential service

Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portion of the tax. Residential service is subject to the 2.37 percent gross receipts tax and local tax. This partial exemption does not apply to the sale of mobile communications service, video service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S.

Tax Rates

The rate for the state portion is 4.92 percent (.0492). The total rate for the gross receipts portion is 2.52 percent (.0252), which is composed of .15 percent (.0015) and 2.37 percent (.0237). The rate for direct-to-home satellite services is 11.44 percent (.1144). Each taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local tax rates, visit the Department's website at floridarevenue.com/taxes/cst.

When is the return due and payable?

Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

Electronic payments must be initiated no later than 5:00 p.m. Eastern time on the last business day before the 20th. Electronic returns must have an electronic date stamp on or before the 20th.

Penalty for late payments

A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the total amount due. See chart below.

Late payments include additional tax due as a result of changes in siting of previously reported sales from a local jurisdiction with a lower tax rate to a local jurisdiction with a higher tax rate, if the provider has not used an address database that meets the requirements of s. 202.22, F.S.

Days Late	Rate
1-30	10%
31-60	20%
61-90	30%
91-120	40%
over 120	50%

Interest on late payments

Interest is due on late payments and is accrued from the date tax is late until it is paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. To obtain interest rates:

- Visit the Department's website at floridarevenue.com/taxes/rates.
- Call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

If you change your business name, mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to floridarevenue.com/taxes/updateaccount.

Where to send payments and returns

Make check payable to and send with return to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32314-6520

You may e-file and e-pay using our website at floridarevenue.com.

How can I get more information?

If you have questions about this form or the filing requirements for this tax, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

Completing the Return

Business partner number - This is a unique identifier assigned by the Department when you register. The business partner number appears on your *Communications Services Tax Certificate of Registration* (DR-700014). Please be sure that this number is recorded on the return and all schedules before submission.

Proper collection of tax - "Tax due" is not a straight percentage calculation using the "Taxable sales" columns of Schedule I. The tax rates are preprinted on the schedule as a convenience, but the amount of tax entered in the "tax due" columns should never be less than the actual amount of tax charged.

Supporting schedules - All supporting schedules are required to process the return. Failure to submit supporting schedules will delay the processing of the return and/or any refund that may be associated with the return. Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

Signature - The return must be signed by a person who is authorized to sign on behalf of the dealer. Failure to include an authorized signature will delay the processing of the return and/or any refund that may be associated with the return.

Line-by-Line Instructions

Enter all demographic information requested on Page 1 of the return, if the return is not personalized.

Note: Complete Schedules I through V, if applicable, before completing Lines 1-12 of the return.

Line 1 - Tax due on sales subject to 4.92 percent state and .15 percent gross receipts portions of communications services tax. Enter the amount from Summary of Schedule I, Column F, Line 3 (Page 15).

Line 2 - Tax due on sales subject to 2.37 percent gross receipts portion of communications services tax. Enter the amount from Summary of Schedule I, Column G, Line 6 (Page 15).

Line 3 - Tax due for sales subject to local portion of

communications services tax. Enter the amount from Summary of Schedule I, Column H, Line 7 (Page 15).

Line 4 - Tax due for direct-to-home satellite services. Enter total from Schedule II, Column C (Page 16).

Line 5 - Total communications services tax. Add Lines 1 through 4 and enter the result.

Line 6 - Collection allowance. If the collection allowance rate is not preprinted on the return, check the box for the collection allowance that applies to this filing period. Multiply the collection allowance rate by the amount on Line 5 and enter the result.

Determining the collection allowance:

- Only timely filed returns with payments are entitled to a collection allowance.
- If you submit a timely filed return and payment and use the Department of Revenue (DOR) database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., to situs customers you may apply a .75 percent (.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a .75 percent (.0075) collection allowance.
- If you file a timely return and payment and do not use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you must apply a .25 percent (.0025) collection allowance.
- Direct pay permit holders do not receive a collection allowance on amounts accrued but not collected from customers.

Line 7 - Net communications services tax due. Subtract Line 6 from Line 5 and enter the result.

Line 8 - Penalty. A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.

Line 9 - Interest. Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. See "Interest on late payments" on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result.

Line 10 - Adjustments. Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (*amount*).

Line 11 - Multistate credits. Enter the Total Credits from Schedule V, Column H (Page 18).

Line 12 - Amount due with return. Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result. Enclose a check for the amount due payable to the Florida Department of Revenue.

Signature. The return must be signed by a person who is authorized to sign on behalf of the provider. **Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.**

Schedule I State, Gross Receipts, and Local Taxes Due

Who must complete this schedule?

Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.) Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

Important Notes about Schedule I:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Note on bad debts: Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

Schedule I, Columns A through E (Pages 3-14)

Column A - Local jurisdiction. You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.

Column B - Taxable sales subject to 4.92 percent state tax and .15 percent gross receipts tax. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

Note: Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portions of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37 percent gross receipts tax and local tax.

Column C - Taxable sales subject to 2.37 percent gross receipts and local taxes. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

Column D - Local tax rates. A list of local rates by jurisdiction is preprinted. **Note:** Local rates can change. You may verify current rates at floridarevenue.com/taxes/cst.

Column E - Local tax due. Enter the total local tax collected and/or accrued for taxable transactions reported in Column C, on the line corresponding to the appropriate local jurisdiction.

Summary of Schedule I, Columns F-H (Page 15)

Column F - 4.92 percent state tax and .15 percent gross receipts tax.

Line 1 - Taxable sales. Enter the grand total from Schedule I, Column B.

Line 2 - State tax rate (.0492) and gross receipts tax rate (.0015). The state tax rate of .0507 is preprinted. This rate is comprised of both the 4.92 percent state portion and the .15 percent gross receipts portion.

Line 3 - State tax due. Enter the total 4.92 percent state tax plus the .15 percent gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1. Also enter the amount on Page 1, Line 1.

Column G - 2.37 percent gross receipts tax.

Line 4 - Taxable sales. Enter the grand total from Schedule I, Column C.

Line 5 - Gross receipts tax rate. The gross receipts tax rate of .0237 is preprinted.

Line 6 - Gross receipts tax due. Enter the gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4. Also enter the amount on Page 1, Line 2.

Column H - Local tax.

Line 7 - Local tax due. Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

Schedule II Direct-to-Home Satellite Services

Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

Important Notes about Schedule II:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Note on bad debts: Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

Column A - Taxable sales. Enter total taxable sales of direct-to-home satellite communications services.

Column B - Tax rate. The direct-to-home satellite services tax rate of .1144 is preprinted.

Column C - Net tax due. Enter the total communications services tax collected and/or accrued for taxable sales reported on Schedule II, Column A. Also enter the amount on Page 1, Line 4.

Schedule III Direct-to-Home Satellite Services Adjustments

Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule to report adjustments to previous filing periods.

Important notes about Schedule III:

- Complete a separate Schedule III for each applied period that you are adjusting.
- Make photocopies of Schedule III as needed.
- The amount of credit claimed on Schedule III cannot exceed the amount of tax reported on Schedule II. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

Note on bad debts: Providers may choose to report bad debt credits on Schedule III instead of netting them on Schedule II. The credit amount should be reported as a reduction in taxable sales in Column A. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

Column A - Change in reported taxable sales. Enter the net change in taxable sales. This is the total of the taxable sales which are either being added to or deleted from transactions previously reported. Report negative amounts in parentheses (*amount*).

Column B - Rate. Enter the appropriate rate for the applied period that you are adjusting.

Column C - Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a **decrease** in taxable sales. If Column A (Change in reported taxable sales) is a decrease (negative number), multiply .0075 by the amount of tax collected and/or accrued on the amount in Column A. The result should be entered as a positive number in Column C. If a collection allowance was not taken on the original return or the adjustment results in an **increase** in taxable sales, this section does not apply. Enter 0 (zero) in Column C.

Column D - Adjustment amount. Subtract Column C from the amount of tax collected and/or accrued for sales transactions reported in Column A. Enter the result. Report negative amounts in parentheses (*amount*).

Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in an increase in tax due.

Column E - Penalty. See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

Column F - Interest. See "Interest on late payments" on Page 19 for information on calculating the interest due.

Column G - Total adjustments. Sum the totals of Columns D, E, and F. Enter the result in Column G and on Page 1, Line 10.

Schedule IV Adjustments

Who must complete this schedule?

Communications services providers (except direct-to-home satellite service providers) must use this schedule to:

- Report corrections or adjustments to previous reporting periods. This schedule must be used to correct state or local tax siting errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.
- Report adjustments in taxable sales due to credits.
- Take credit for tax paid to a vendor on services that have been resold.

Important notes about Schedule IV:

- Complete a separate Schedule IV for each applied period that you are adjusting.
- Make photocopies of Schedule IV as needed.
- The amount of credit claimed on Schedule IV cannot exceed the amount of tax reported on Schedule I. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

Note on bad debts: Providers may choose to report bad debt credits on Schedule IV instead of netting them on Schedule I. The credit amount should be reported as a reduction in taxable sales in Column B. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

Column A - Local jurisdiction. Enter the names of the jurisdiction(s) for which you have adjustments. Attach additional sheets as needed.

State Tax Calculation

Column B - Change in reported taxable sales. Enter the net change in taxable sales on the line corresponding to the appropriate county jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

Column C - Rate. Enter the appropriate rate for the applied period you are adjusting. **Note:** For periods prior to July 2015, the state rate is 6.8 percent, which is a combination of the 6.65 percent state portion and the .15 percent gross receipts portion. For periods July 2015 and later, the state rate is 5.07 percent, which is a combination of the 4.92 percent state portion and the .15 percent gross receipts portion.

Column D - Collection allowance adjustment. Collection allowance adjustments for state tax are required for transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an **increase** in taxable sales for a prior applied period or a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

If Column B (change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column B.

- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column B.

Column E - Adjustment amount. Subtract Column D from the tax collected and/or accrued for the sales reported in Column B, and enter the result.

Local Tax Calculation

Column F - Change in reported taxable sales. Enter the net change in taxable sales for the appropriate jurisdiction(s). The net change in taxable sales may include a reduction for eligible debts. Report negative amounts in parentheses (amount).

When changes in taxable sales are due to siting or reporting errors and tax has not been refunded to the customer, use the following calculations to determine the change in taxable sales.

If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., adjustments to taxable sales should be made by reallocating the original local tax due amount reported in the wrong jurisdiction to the correct jurisdiction. The tax should be reallocated regardless of the tax rate originally used or the tax rate of the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction.

Example 1: \$1,113.09 in local tax due was originally reported in Jurisdiction A (tax rate 1.10 percent), but should have been reported in Jurisdiction B (tax rate 2.10 percent). Calculate the change (decrease) in taxable sales for Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by its current tax rate. (EX: \$1,113.09 divided by .0110 = \$101,190.00). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction B by dividing the tax due originally reported in Jurisdiction A by the current tax rate for Jurisdiction B. (EX: \$1,113.09 divided by .0210 = \$53,004.29).

Example 2: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10 percent), but should have been reported in Jurisdiction A (tax rate 1.10 percent). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

If you are using a database that does not meet the requirements of s. 202.22, F.S., you should identify the taxable sales and local tax due amounts to be reallocated, the tax rates for the jurisdictions where the tax was originally reported (incorrect jurisdiction), and where the tax should be reported (correct jurisdiction).

If the correct jurisdiction has a higher tax rate, the original taxable sales amount will be used to claim a credit in the incorrect jurisdiction. This same taxable sales amount will be used in the correct jurisdiction to calculate tax due. When multiplied by the tax rates, a higher local tax due amount in the correct jurisdiction will result. Note that additional local tax resulting from the transfer to a jurisdiction with a higher tax rate will be due, along with penalty and interest. See "Penalty and Interest Calculation."

Example 3: \$101,190.00 in taxable sales was originally reported in Jurisdiction A (tax rate 1.10 percent) but should have been reported in Jurisdiction B (tax rate 2.10 percent). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10 percent) in the appropriate columns. Report the decrease in parentheses. Report the change (increase) in taxable sales (\$101,190.00) in Jurisdiction B and the tax rate (2.10 percent) in the appropriate columns. The additional tax will be due, along with penalty and interest.

If the rate of the correct jurisdiction is the same as or lower than the original (incorrect) jurisdiction, the tax due amount reported should be used to claim a credit in the original (incorrect) jurisdiction and this same tax due amount reported in the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction. When tax is transferred to a jurisdiction with a lower rate, calculated taxable sales will not match actual sales to customers but will provide the information needed to correct the allocation of tax reported.

Example 4: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10 percent), but should have been reported in Jurisdiction A (tax rate 1.10 percent). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

Column G - Rate. Enter the appropriate local rate for the applied period you are adjusting.

Column H - Collection allowance adjustment. Collection allowance adjustments are required for all transfers of tax between jurisdictions and any transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an **increase** in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column H.

When a jurisdictional transfer results in a transfer to a jurisdiction with the same or higher tax rate, the collection allowance adjustment must be capped at the amount claimed on the original return (i.e., no additional collection allowance will be granted on additional tax due as a result of the transfer).

If Column F (Change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column H.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column I - Adjustment amount. Subtract Column H from the tax collected and/or accrued for the sales reported in Column F, and enter the result. Report negative amounts in parentheses (amount).

Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in additional tax due, except corrections of state or local tax situs errors (revenue reported in the wrong jurisdiction). If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you will be held harmless for tax, penalty, and interest that would have accrued otherwise as a result of the additional tax due on transfers between jurisdictions. If you do not use a database as specified in the previous sentence you will not be held harmless and the additional tax due from the transfer to the jurisdiction with the higher tax rate will be due, along with penalty and interest.

Column J - Penalty. See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

Column K - Interest. See "Interest on late payments" on Page 19 for information on calculating the interest due.

Gross Receipts Calculation

Column L - Change in reported taxable sales. Enter the net change in taxable sales. The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

Column M - Rate. Enter the 2.37 percent gross receipts rate.

Column N - Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column N.

If Column F (change in reported taxable sales), is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column N.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column O - Adjustment amount. Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result. Report negative amounts in parentheses (*amount*).

Column P - Penalty. See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

Column Q - Interest. See "Interest on late payments" on Page 19 for information on calculating the interest due.

Column R - Net tax adjustments. Add the totals of Columns E, I, and O and enter the result. Report negative amounts in parentheses (*amount*).

Column S - Penalty. Add the totals of Columns J and P and enter the result.

Column T - Interest. Add the totals of Columns K and Q and enter the result.

Column U - Total adjustments. Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses (*amount*).

Schedule V Multistate Credits

Who may complete this schedule?

Upon proof that you have paid a communications services tax legally imposed on a provider by another state or local jurisdiction, you may take a credit against the Florida communications services tax imposed on the provider for the same services not to exceed your Florida tax liability in the relevant local jurisdiction for the current filing period. Any credit amount exceeding the current month's tax liability must be claimed on a subsequent return. Complete Columns A through F. Direct-to-home satellite service providers must complete only Column G.

Note: Proof of communications services tax legally imposed on the provider by another state must be submitted at the time the credit is claimed. Copies of supporting documents must be included with your return or faxed to 850-410-2816, attention CST Return Reconciliation. Failure to submit proof will result in the denial of the credit claimed.

Column A - Local jurisdiction. Enter the county(ies) or municipality(ies) for which multistate credits apply.

Columns B and C - Applied period. Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

Local Tax Credits

Column D - Multistate credits. Enter the amount of the eligible multistate credit in each jurisdiction. Report negative amounts in parentheses (*amount*).

State Tax Credits

Column E - Multistate credits. Enter the amount of the eligible multistate credits in each county. Report negative amounts in parentheses (*amount*).

Gross Receipts Credits

Column F - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

Direct-to-Home Satellite

Column G - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

Column H - Total credits. Add the totals of Columns D through G and enter the result in Column H and on Page 1, Line 11.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
TAXES ON MOTOR FUELS, DIESEL FUELS, AVIATIONS FUELS, POLLUTANTS, AND
NATURAL GAS FUEL
AMENDING RULE 12B-5.150

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12B-5.150, F.A.C., adopts, by reference, changes to Form DR-309637N, which provides instructions for filing a petroleum carrier information return. These changes implement the provisions of Sections 27 and 28, Chapter 2018-118, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed changes are necessary to implement statutory changes.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 18, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on July 2, 2018 (Vol. 44, No. 128, p. 3095), to advise the public of the proposed

changes to Rule 12B-5.150, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2018. No request was received and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND
NATURAL GAS FUEL

RULE NO: RULE TITLE:

12B-5.150 Public Use Forms

PURPOSE AND EFFECT: The proposed changes are necessary to implement statutory changes.

SUMMARY: The proposed amendment to Rule 12B-5.150, F.A.C., adopts, by reference, changes to Form DR-309637N, which provides instructions for filing a petroleum carrier information return. These changes implement the provisions of Sections 27 and 28, Chapter 2018-118, L.O.F.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information

regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS,
POLLUTANTS, AND NATURAL GAS FUEL
AMENDING RULE 12B-5.150

12B-5.150 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
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(2) through (30)	No change	
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(31) DR-309637N	Instructions for Filing Petroleum Carrier Information Return (R-01/15) (<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-
 _____04870">http://www.flrules.org/Gateway/reference.asp?No=Ref- _____04870)	<u>XX/XX 01/15</u>
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(32) through (38)	No change.	
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Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018



Instructions for Filing Petroleum Carrier Information Return

DR-309637N
R. 01/19
Rule 12B-5.150, F.A.C.
Effective XX/XX
Page 1 of 4

For Calendar Year

General Information

Who Must File? All common, contract, and private carriers who transport petroleum products by truck, rail, pipeline, barge, ship, or other conveyance are required to complete and file this return each month.

This provides the state with a complete record of all petroleum and biofuel products moved by truck, rail, pipeline, barge, ship, or other conveyance. Do not use this return to report tax due. It provides the state with an independent source of information used to verify reported transactions.

Each transport of petroleum product having an origination or destination point in Florida is on Schedule 14. The information listed on this schedule will be used by the Department to verify the receipts and disbursements of fuel products reported on the following returns:

- Terminal Supplier Fuel Tax Return
- Terminal Operator Information Return
- Wholesaler/Importer Fuel Tax Return
- Exporter Fuel Tax Return
- Blender Fuel Tax Return
- Mass Transit System Provider Fuel Tax Return
- Local Government User of Diesel Fuel Tax Return

The data collected on Schedule 14 is summarized and used to complete the return.

Electronic Filing: Petroleum Carriers are required to file electronically. Florida law imposes a monthly penalty of \$5,000 for failing to file electronically. Enroll to file electronically using the Department's website at floridarevenue.com/taxes/eEnroll.

Return Due Date: Your return and schedules are due to the Department on the 1st day of the month following the collection period. Your electronic return will be considered late if it is not received by the Department or its agent on or before the 20th day of each month. If the 20th day is a Saturday, Sunday, or state or federal holiday, returns will be accepted as timely if you initiate your filing on the next business day. You must file your return using the Department's motor fuel tax web application.

Penalty: If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact Return Reconciliation at 850-488-6800 to obtain specific supplemental return instructions and blank forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Reporting of Kerosene, Biodiesel, and Ethanol Product Types

Undyed Kerosene – Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Include totals from the receipts and disbursements schedules on your tax return in Column D with jet fuel and aviation gasoline.

Dyed Kerosene – Kerosene dyed to the specifications of section (s.) 206.8741, Florida Statutes (F.S.), is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

Biodiesel (B100) – Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

Dyed Biodiesel (B100) – Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on your tax return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

Biodiesel Blends (167) – A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), and include them on your tax return in Column B with pure undyed petroleum diesel and pure undyed biodiesel.

Dyed Biodiesel Blends (227) – A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Include totals from the receipts and disbursements schedules on your tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

Ethanol Blends – Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97 percent gasoline by volume to render the product unsuitable for human consumption.

Note: Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

Gasohol (124) – “Gasohol” means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than ninety-one percent (91%) gasoline by volume, and the ethanol content must not be less than nine percent (9%) by volume. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline.

Schedule 14 Instructions

Schedule 14 provides detail of each delivery of fuel product transported on behalf of other companies or where the carrier is the owner of the fuel transported. Before entering the information requested in Columns 1 through 13, you should organize your records as follows:

1. Schedule 14A – Gallons Loaded at a Florida Terminal or Bulk Plant and Delivered to Another State
2. Schedule 14B – Gallons Loaded at an Out-of-State Facility or Bulk Plant and Delivered in Florida
3. Schedule 14C – Gallons Loaded at a Florida Terminal or Bulk Plant and Delivered in Florida

You must file a separate schedule for each product and terminal code/origin where fuel is loaded. Enter the schedule type, product type, and the terminal code/origin in the header portion of each schedule. There are three options for point of origin:

Option 1. When the origin is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin.

Option 2. When the origin is a non-terminal (bulk storage) location within Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin. If the origin is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a railroad car, barge, or other portable storage tank), use the standard state abbreviation, “FL.”

Option 3. When the origin is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin if the point of origin is within the U.S. or a U.S. protectorate; all other non-U.S. points use “ZZ.”

Column Instructions

Columns (1) and (2): Person Hiring the Carrier (Consignor) – Enter the name and FEIN of the company that hired the carrier.

Columns (3) and (4): Seller (If known) – Enter the name and FEIN of the company from whom you received the fuel at the terminal or other point of origin.

Column (5): Mode of Transport – Enter one of the following:

B = Barge

PL = Pipeline

J = Truck

R = Rail

S = Ship (Great Lakes or ocean marine vessel)

(If reporting by summary or roll-up totals, see instructions below.)

Column (6): Do not enter a value (origin) in Column 6. Instead, enter the Terminal Code/Origin in the header of the schedule.

Column (7), (8), (9): Delivered to (Consignee) – Enter the name, address, and FEIN of the final delivery point. There are three options for reporting the delivery address in Column 8.

Option 1. When the destination is a terminal (either inside or outside Florida), use the IRS Terminal Code to identify the point of destination.

Option 2. When the destination is a non-terminal (bulk storage) location within Florida, use the DEP facility number to identify the point of destination. If the destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, “FL.”

Option 3. When the destination is a non-terminal (bulk storage) location outside of Florida, use the standard state abbreviation to identify the point of destination if the point of destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use “ZZ.”

Column (10): Date Delivered – Enter the delivery date of the fuel product (MMDDYY).

Column (11): Document Number –

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

Note: If reporting by summary or roll-up totals you must enter the word "SUM" in this column. See Instructions below.

Column (12): Not required in Florida for reporting purposes.

Column (13): Net Gallons – Enter the net whole gallons delivered.

You are required to report each delivery transaction when completing schedules for reporting petroleum products transported for others.

Follow the guidelines below when completing Schedules 14B and 14C for reporting petroleum products transported on your own behalf.

- **Sales to farmers** - A carrier who makes deliveries of undyed diesel or biodiesel to farmers who have multiple tank locations in the same county, all of which are required to be registered with the DEP, may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under that one DEP facility number. If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaign, P.O. Box 6417, Tallahassee FL 32399-6417, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from the county that will be rolled-up under one DEP facility number.
- **Non-Registered Facilities** - You may report single monthly totals by customer and product type if you deliver fuel to a storage or supply tank that is not required to be registered with the Florida Department of Environmental Protection. Enter J in Column 5, the last day of the month in Column 10, sum in Column 11, and the total net gallons in Column 13. Enter 999999991 for all other fields.

Note: You must keep the detail of all roll-up summaries for 5 years and make it available to the Department on request.

When you have completed all supporting schedules of delivery transactions, the individual schedule types must be summarized by product and the total entered on Page 4 of the return. Gasoline, gasohol, and denatured ethanol are summarized as gasoline (Column A); undyed diesel and undyed biodiesel, as undyed diesel (Column B); dyed diesel, dyed biodiesel, dyed kerosene as dyed diesel (Column C); and aviation gasoline, jet fuel, and undyed kerosene as aviation fuel (Column D).

Table of Product Types

The following table lists the reportable product types and the appropriate columns on the return.

Column A	Column B
065 – gasoline	167 – undyed diesel
124 – gasohol	B00 – undyed biodiesel (B100)
E00 – denatured ethanol	224 – compressed natural gas/propane
Column C	Column D
226 – high sulfur dyed diesel	125 – aviation gasoline
227 – low sulfur dyed diesel	130 – jet fuel
D00 – dyed biodiesel (B100)	142 – undyed kerosene
072 – dyed kerosene	

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE
SEVERANCE TAXES, FEES, AND SURCHARGES
AMENDING RULES 12B-7.008 AND 12B-7.031

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12B-7.008, F.A.C., adopt, by reference, changes to four forms used in the administration of gas and sulfur production and of oil production. These changes implement the provisions of Section 15, Chapter 2018-6, L.O.F.

The proposed amendments to Rule 12B-7.031, F.A.C., adopt, by reference, changes to the form used in the administration of the Miami-Dade County Lake Belt Mitigation Fees Return. These changes are clarifying in nature.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed changes are necessary to implement statutory changes and to provide citizens with accurate information.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 18, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on July 2, 2018 (Vol. 44, No. 128, p. 3095), to advise the public of the proposed changes to Rules 12B-7.008, and 12B-7.031, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2018. No request was received and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

SEVERANCE TAXES, FEES AND SURCHARGES

RULE NO: RULE TITLE:

12B-7.008 Public Use Forms

12B-7.031 Public Use Forms

PURPOSE AND EFFECT: The proposed changes are necessary to implement statutory changes and to provide citizens with accurate information.

SUMMARY: The proposed amendments to Rule 12B-7.008, F.A.C., adopt, by reference, changes to four forms used in the administration of gas and sulfur production and of oil production. These changes implement the provisions of Section 15, Chapter 2018-6, L.O.F.

The proposed amendments to Rule 12B-7.031, F.A.C., adopt, by reference, changes to the form used in the administration of the Miami-Dade County Lake Belt Mitigation Fees Return. These changes are clarifying in nature.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.;

and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 211.075(2), (3), 213.06(1), 373.41492(4)(b), 1002.395(13) FS.

LAW IMPLEMENTED: 92.525(1)(b), (2), (3), (4), 211.02, 211.0251, 211.026, 211.06, 211.075, 211.076, 212.11(1)(b), 211.125, 212.12(2), 212.17(1)(c), 213.255, 213.235(2), 213.37, 213.755(1), 215.26, 373.41492, 1002.395 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE
SEVERANCE TAXES, FEES AND SURCHARGES
AMENDING RULES 12B-7.008 and 12B-7.031

12B-7.008 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) DR-144	Gas and Sulfur Production Quarterly Tax Return (R. 7/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____02544)	<u>XX/XX 05/13</u>
(3) DR-144ES	Declaration of Estimated Gas and Sulfur Production Tax (R. 7/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____02544)	<u>XX/XX 05/13</u>
(4) DR-145	Oil Production Monthly Tax Return (R. 07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____02545)	<u>XX/XX 05/13</u>
(5) DR-145X	Oil Production Monthly Amended Tax Return (R. 07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____02546)	<u>XX/XX 05/13</u>

Rulemaking Authority 211.075(2), (3), 213.06(1), 1002.395(13) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 211.02, 211.0251, 211.026, 211.06, 211.075, 211.076, 211.125,

213.255, 213.755(1), 215.26, 1002.395 FS. History–New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13,_____.

12B-7.031 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) DR-146	Miami-Dade County Lake Belt Mitigation Fees Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____06335)	XX/XX 07/18

Rulemaking Authority 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History–New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09, 1-11-16,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018



Mail to:
 Florida Department of Revenue
 5050 W Tennessee St
 Tallahassee Florida 32399-0150

Gas and Sulfur Production Quarterly Tax Return

DR-144
 R. 01/19

For Year:

Check here if amending your return

Rule 12B-7.008, F.A.C.
 Effective XX/XX
 Page 1 of 10

DOR USE ONLY
 POSTMARK OR HAND-DELIVERY DATE

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9



Name
 Address
 City/St/ZIP

Certificate # :
 FEIN :
 Quarter Ending :
 Return Due By :
 Late After :

Tax Due with Return Calculation

Complete Return Schedules First

	US DOLLARS	CENTS
11. Gross Tax Due: (from Lines 6 and 10)	\$	
12. Payments and Other Credits:		
12a. Credit for Contributions to Nonprofit Scholarship-Funding Organizations: (may not exceed 50% of Line 6).....	\$	
12b. Estimated Tax Payments:.....	\$	
12c. Other Credits: (see instructions).....	\$	
13. Total Tax Due:	\$	
14. Penalty:	\$	
15. Interest:	\$	
16. Total Due with Return:	\$	
17. Credit:	\$	
18. Refund:	\$	

Under penalties of perjury, I declare that I have read the foregoing and the facts stated in it are true.

Signature of officer Title Phone number Date
 Signature of preparer Address of preparer Phone number Date
 Do Not Detach Coupon

Gas and Sulfur Production Quarterly Tax Return

DR-144
 R. 01/19

Enclose your payment coupon and check with your tax return to ensure your account is properly credited.

Return is due on or before the 25th of the second month following the end of the quarter.

Quarter Ending M M D D Y Y

Check here if you transmitted funds electronically.
 Enter name and address, if not preprinted:

Name
 Address
 City/St
 ZIP

	US DOLLARS	CENTS
Total amount due from Line 16		
Total credit from Line 17		
Total refund from Line 18		
FEIN <small>Enter FEIN if not preprinted</small>		

DR-144

Do Not Write in the Space Below.



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SCHEDULE I - Gas Production	Month	COUNTY NAME			COUNTY TOTALS
1. Total volume produced	First				
	Second				
	Third				
2. EXEMPTIONS 2a. Volume used on lease operations on the lease or unit where produced.	First				
	Second				
	Third				
2b. Volume produced from new field wells completed after July 1, 1997.	First				
	Second				
	Third				
2c. Volume produced from new wells, shut-in wells, or abandoned wells in existing field after July 1, 1997.	First				
	Second				
	Third				
2d. Volume produced from deep wells, over 15,000 ft.	First				
	Second				
	Third				
2e. Gas returned to horizon in the field where produced.	First				
	Second				
	Third				
2f. Gas vented or flared into the atmosphere, not sold.	First				
	Second				
	Third				
3. Taxable volume (Line 1 minus Lines 2a, 2b, 2c, 2d, 2e, and 2f.)	First				
	Second				
	Third				
4. Enter total taxable volume of gas. (Add County Totals, Line 3, for first, second, and third months of quarter.)					4.
5. Tax Rate					5. per mcf
6. Gross Tax Due					6.

SCHEDULE II - Sulfur Production	Month	COUNTY NAME			COUNTY TOTALS
7. Total tons produced	First				
	Second				
	Third				
8. Enter total tons produced. (Add County Totals, Line 7, for first, second, and third months of quarter.)					8.
9. Tax Rate					9. per ton
10. Gross Tax Due					10.

SCHEDULE III - Royalty Information for State Lands

Enter the average monthly unit value of gas and sulfur produced each month during the quarter if royalties are due for state owned land.

Unit Value	Month 1	Month 2	Month 3
Value of gas per thousand cubic feet (mcf)			
Value of sulfur per ton			
Natural gas liquids per barrel			

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Instructions for Filing the Gas and Sulfur Production Quarterly Tax Return

Who Must File? Every producer of gas and sulfur in Florida must file a quarterly tax return. Producers must file a return even if no tax is due. Producer means any person who:

- Owns, controls, manages, or leases oil or gas property.
- Owns, controls, manages, or leases oil or gas wells.
- Produces any taxable gas or sulfur product.
- Owns any royalty or other interest in any taxable product (consistent with gas and sulfur production) or its value, whether the taxable product is produced by, or on behalf of, someone under a lease contract or otherwise.

When Must Estimated Tax be Paid? Estimated tax must be paid in monthly installments (see Form DR-144ES). You must pay any balance due on your quarterly return on or before the due date on the return.

Return Due Date: The quarterly return is due on or before the 25th day of the second month following the end of each calendar quarter. For example, the return for the third quarter, ending September 30, would be due on or before November 25. If the due date falls on a Saturday, Sunday, state or federal holiday, returns and payments will be considered timely if postmarked on the next business day. Late-filed returns are subject to penalty and interest.

Late Returns: If your return and payment are late, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. A maximum delinquency penalty, which cannot exceed 50 percent of tax due, will be assessed. A minimum penalty of \$50 per month, or portion of a month, applies even if no tax is due. This penalty cannot exceed \$300. Florida law provides a floating rate of interest for late payments of tax. Interest rates, including daily rates are published in Tax Information Publications (TIPs). Rates are updated semiannually on January 1 and July 1 of each year and posted online at floridarevenue.com/taxes/rates.

Underpayment of Estimated Tax: You must pay a penalty (at the rate of 12 percent per year) and interest (at a floating rate) on any underpayment of estimated tax. For more information, see Form DR-144ES.

Penalty for Substantial Underpayment: If your underpayment exceeds 35 percent of the total tax due, you will be subject to a substantial underpayment penalty of 30 percent of the underpayment. This will be in addition to other penalties and interest.

Electronic Funds Transfer: Any taxpayer who paid more than \$20,000 in severance taxes between July 1 and June 30 (the state's fiscal year), must pay their taxes by electronic funds transfer in the next calendar year. Visit the Department's website at floridarevenue.com.

Amended Returns: If you are filing an amended return, use a new Form DR-144 and check the "amended" box on the front page. Enter your name, address, federal employer identification number (FEIN), and the taxable quarter you are amending. Complete the entire return, showing the total production of gas and sulfur for the quarter covered by the amended return. On Line 12b, list the estimated payments made, and the payment (if any) made when the original return was filed. If Line 13 results in additional tax due, you must calculate penalties and interest from the original due date to the date the amended return and payment are postmarked.

Mail your completed return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

Tax Rates – Annual tax rates for gas production and for sulfur production are determined annually by the Department as provided in sections 211.025 and 211.026, F.S., and entered by the Department. Annual tax rates are published in Taxpayer Information Publications (TIPs) and posted on the Department's website at floridarevenue.com/taxes/rates.

Schedule I: Complete this schedule if you are a producer of gas. Gas means all natural gas, including casinghead gas, and all hydrocarbons not defined as oil. This excludes any hydrogen sulfide gas or sulfur contained, produced, or recovered from such hydrogen sulfide gas. You must specify the volume by thousand cubic feet (mcf) as produced by county. A cubic foot is defined as the volume of gas contained in one cubic foot of space at a base temperature of 60 degrees Fahrenheit and a base pressure of 14.65 pounds per square inch. Enter the county name where the gas is produced. Enter the total taxable volume on Line 4 and calculate the tax due.

Schedule II: Complete this schedule if you are a producer of sulfur. Sulfur means any sulfur produced or recovered from the hydrogen sulfide gas contained in oil or gas production. Enter the tons produced by county. Enter the county name where the sulfur is produced. Enter the total tons on Line 8 and calculate the tax due.

Schedule III: Complete this schedule if gas or sulfur royalties are due to the State of Florida for any production field on state-owned lands. Enter the average value per unit of production for each month during the quarter.

Instructions for Completing the Return

Line 11 (Gross Tax Due) – Enter the sum of Line 6 (Schedule I) and Line 10 (Schedule II).

Line 12 (Payments and Other Credits):

12a (Credit for Contributions to Nonprofit Scholarship-Funding Organizations) – Enter your pre-approved credit for contributions to nonprofit scholarship-funding organizations.

12b (Estimated Tax Payments) – Enter the total estimated tax payments made during the quarter.

12c (Other Credits) – Enter the total of all credit memos issued by the Department or the amount of overpayment carried forward from the prior quarter.

A credit is available against the severance tax on gas for contributions to nonprofit scholarship-funding organizations (SFOs). More information about this credit and how to submit your *Florida Tax Credit Scholarship Program Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations* (Form DR-116000) is posted on the Department's website.

The Department of Revenue must approve an allocation of this credit before it can be taken. One hundred percent of an eligible contribution is allowed as a credit, but the amount of the credit taken may not exceed 50 percent of the gross tax due reported on Line 6, Schedule I of the return. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years. For tax years beginning prior to January 1, 2018, the unused credit can be carried forward no more than five (5) years.

Line 13 (Total Tax Due) – Subtract Line 12 (the sum of a, b, and c) from Line 11 and enter the result.

Lines 14 and 15 (Penalty and Interest) – If the return and payment are late, calculate the penalty and interest as previously instructed.

Lines 17 and 18 (Credit and Refund) – If Line 13 is negative, you have overpaid and may apply this amount to the next estimated tax payment or apply for a refund. If you choose to receive a refund, a completed *Application for Refund* (Form DR-26) must be submitted to the Department including documentation establishing the overpayment.

Sign and date your return and mail it with your payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

If your payment is made by EFT, check the box on the coupon to indicate you transmitted funds electronically.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-144ES	Declaration of Estimated Gas and Sulfur Production Tax	Rule 12B-7.008, F.A.C.
Form DR-116000	Florida Tax Credit Scholarship Program Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations	Rule 12-29.003, F.A.C.
Form DR-26	Application for Refund	Rule 12-26.008, F.A.C.

Office use only

M M D D Y Y

*** Detach Coupon ***

Florida Department of Revenue

Rule 12B-7.008, F.A.C.
Effective XX/XX

DR-144ES
R. 01/19
Page 7 of 10

Declaration of Estimated Gas and Sulfur Production Tax

Installment # _____

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Name
Address
City/St
ZIP

Make checks payable and mail to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

Do Not Write
Below this Line

Check here if you transmitted
funds electronically

FEIN

FEIN grid

Quarter Ending

Quarter Ending grid

Applied Month

Applied Month grid

Payment Amount

(See reverse side)

Payment Amount grid with US DOLLARS and CENTS labels

Office use only

M M D D Y Y

*** Detach Coupon ***

Florida Department of Revenue

DR-144ES
R. 01/19

Declaration of Estimated Gas and Sulfur Production Tax

Installment # _____

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Name
Address
City/St
ZIP

Make checks payable and mail to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

Do Not Write
Below this Line

Check here if you transmitted
funds electronically

FEIN

FEIN grid

Quarter Ending

Quarter Ending grid

Applied Month

Applied Month grid

Payment Amount

(See reverse side)

Payment Amount grid with US DOLLARS and CENTS labels

Office use only

M M D D Y Y

*** Detach Coupon ***

Florida Department of Revenue

DR-144ES
R. 01/19

Declaration of Estimated Gas and Sulfur Production Tax

Installment # _____

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Name
Address
City/St
ZIP

Make checks payable and mail to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

Do Not Write
Below this Line

Check here if you transmitted
funds electronically

FEIN

FEIN grid

Quarter Ending

Quarter Ending grid

Applied Month

Applied Month grid

Payment Amount

(See reverse side)

Payment Amount grid with US DOLLARS and CENTS labels

Gas	Sulfur

1. Enter Previous Applied Month's Production
2. Enter Current Applied Month's Tax Rate
3. Enter Total (multiply Line 1 by Line 2)

- US DOLLARS CENTS
4. Enter Estimated Tax or Amended Estimated Tax for the Current Applied Month\$, , .
 5. Enter 90 Percent of Line 4.....\$, , .
 6. Enter Amount of this Installment
(NOTE: The amount on Line 6 must equal or exceed the lesser of Line 3 or Line 5.)\$, , .
 7. Enter Amount of Unused Credit.....\$, , .
 8. Enter Amount of this Installment Payment (Line 6 minus Line 7) (Enter amount on face of coupon).....\$, , .

Gas	Sulfur

1. Enter Previous Applied Month's Production
2. Enter Current Applied Month's Tax Rate
3. Enter Total (multiply Line 1 by Line 2)

- US DOLLARS CENTS
4. Enter Estimated Tax or Amended Estimated Tax for the Current Applied Month\$, , .
 5. Enter 90 Percent of Line 4.....\$, , .
 6. Enter Amount of this Installment
(NOTE: The amount on Line 6 must equal or exceed the lesser of Line 3 or Line 5.)\$, , .
 7. Enter Amount of Unused Credit.....\$, , .
 8. Enter Amount of this Installment Payment (Line 6 minus Line 7) (Enter amount on face of coupon).....\$, , .

Gas	Sulfur

1. Enter Previous Applied Month's Production
2. Enter Current Applied Month's Tax Rate
3. Enter Total (multiply Line 1 by Line 2)

- US DOLLARS CENTS
4. Enter Estimated Tax or Amended Estimated Tax for the Current Applied Month\$, , .
 5. Enter 90 Percent of Line 4.....\$, , .
 6. Enter Amount of this Installment
(NOTE: The amount on Line 6 must equal or exceed the lesser of Line 3 or Line 5.)\$, , .
 7. Enter Amount of Unused Credit.....\$, , .
 8. Enter Amount of this Installment Payment (Line 6 minus Line 7) (Enter amount on face of coupon).....\$, , .



Instructions for Filing the Declaration of Estimated Gas and Sulfur Production Tax and Payment of Estimated Tax

Who Must File a Declaration of Estimated Tax? Every producer severing gas or sulfur and subject to tax must file a monthly declaration of estimated tax. Producer means any person who:

- Owns, controls, manages, or leases oil or gas property.
- Owns, controls, manages, or leases oil or gas wells.
- Produces any taxable gas or sulfur product.
- Owns any royalty or other interest in any taxable product (consistent with gas and sulfur production) or its value, whether the taxable product is produced by, or on behalf of, someone under a lease contract or otherwise.

When is the Declaration of Estimated Tax Due? A declaration of estimated tax must be filed on or before the 25th day of the month following each month that production occurred. If the due date falls on a Saturday, Sunday, or state or federal holiday, the declaration will be considered timely if it is postmarked on the next business day. For example, the declaration for January (current applied month) is due on or before February 25. The day we receive your payment or filing (or the postmark date if mailed), determines the timeliness of the payment or filing.

How do I Calculate my Declaration of Estimated Tax? Estimated tax means the amount of tax you think you owe for the current month. The estimate may be based on current production figures or on the previous month's production multiplied by the current month's rate (if current production figures are unavailable). To avoid penalties for underestimating tax due, the taxpayer must pay at least 90 percent of the actual tax due for the current month or an amount equal to the previous month's production multiplied by the current month's rate, whichever is less.

Complete the back of Form DR-144ES to calculate the amount of estimated tax due.

Line 1 - Enter the amount of gas and sulfur produced during the previous month.

Line 2 - Enter the current applied month's tax rate.

Line 3 - Multiply Line 1 by Line 2 and enter the result.

Line 4 - Enter estimated tax or amended estimated tax for the current applied month.

Line 5 - Multiply Line 4 by 90 percent and enter the result.

Line 6 - Enter the amount of your installment (installment must equal or exceed the lesser of Line 3 or Line 5).

Line 7 - Enter unused credit amount.

Line 8 - Subtract Line 7 from Line 6 and enter the result.

Carry this figure to the **"Payment Amount"** on the face of the DR-144ES.

For example, if you are calculating your declaration of estimated tax for the month of July (current month), which is due on or before August 25, you should first look at June (previous month's production). On Line 1, enter the previous month's production for June. On Line 2, enter the current month's tax rate. Multiply Line 1 by Line 2 and enter the total on Line 3. On Line 5, enter 90 percent of the amount on Line 4. If you do not have final figures and are unsure of the amount of production in July, you should enter on Line 6 the total amount from Line 3 to ensure that a penalty is not assessed for underestimating tax. If you do have final figures and are sure of the amount of production in July, you may send in 90 percent of the current month's tax due and you will not incur a penalty for underestimating tax.

Filing a Quarterly Return: A quarterly return (Form DR-144) is due on or before the 25th day of the second month following the end of each calendar quarter. We will mail quarterly returns with current tax rates to you during the second month of each quarter (February, May, August, and November).

Electronic Funds Transfer (EFT): Any taxpayer who paid more than \$20,000 in severance taxes between July 1 and June 30 (state's fiscal year) in the prior year, must pay their tax by EFT in the following calendar year. Visit the Department's website at floridarevenue.com.

Underpayment of Estimated Tax: An underpayment of estimated tax occurs if the monthly estimated payment is less than 90 percent of the tax determined to be due for the month, and less than the previous applied month's production multiplied by the current applied month's tax rate. Penalty at the rate of 12 percent per year is due on the amount of any underpayment of estimated tax. Interest is also due on any underpayment of estimated tax, calculated from the due date to the date of payment.

Florida law provides a floating rate of interest for late payments of tax. Interest rates, including daily rates are published in TIPs. Rates are updated semiannually on January 1 and July 1 of each year and posted on the Department's website at floridarevenue.com/taxes/rates.

Payment Coupons: Complete Lines 1 through 8 on the back of the coupon. Enter the amount from Line 8 on the front of the coupon. Make sure the name, address, installment number, federal employer identification number, and taxable year are correct. Type or print them if you are using a form that does not have preprinted information. If your payment is made electronically, be sure to check the EFT box.

Mail each coupon and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

Contact Us

Information, tax rates, forms, and tutorials are available at floridarevenue.com.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

To find a **taxpayer service center** near you, go to floridarevenue.com/taxes/servicecenters.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to Receive Updates by Email from the Department.

Subscribe to receive an email for Tax Information Publications or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

References: Sections 211.025 and 211.026, Florida Statutes

Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.
The form is available online at floridarevenue.com/forms.*

Form DR-144

Gas and Sulfur Production Quarterly Tax Return

Rule 12B-7.008, F.A.C.



Mail to:
 Florida Department of Revenue
 5050 W Tennessee St
 Tallahassee Florida 32399-0150

Oil Production Monthly Tax Return

DR-145
 R. 01/19
 Rule 12B-7.008, F.A.C.
 Effective XX/XX
 Page 1 of 7

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Name
 Address
 City/St/ZIP

Certificate # :
 FEIN :
 Applied Period :
 Return Due Date :

HD/PM DATE:
 / /

Tax Due with Return Calculation

Complete Return Schedules First

		US DOLLARS			CENTS
27. Gross Tax Due (Enter the sum of Line 8, Line 16, Line 23, and Line 26)	\$				
28. Credit for Contributions to Nonprofit Scholarship-Funding Organizations	\$				
29. DOR Credit Memo Issued (attach original credit memo)	\$				
30. Total Tax Due	\$				
31. Penalty	\$				
32. Interest	\$				
33. Total Due with Return	\$				

Under penalties of perjury, I declare that I have read the foregoing and the facts stated in it are true.

Signature of officer	Title	Phone number	Date
Signature of preparer	Address of preparer	Phone number	Date

Do Not Detach Coupon

Oil Production Monthly Tax Return

DR-145
 R. 01/19

Enclose your payment coupon and check with your tax return to ensure your account is properly credited.

Return is due on the 25th day of the following month.

Period Ending

Check here if you transmitted funds electronically.

Enter name and address, if not preprinted:

Name
 Address
 City/St/ZIP

Total amount due from Line 33	US DOLLARS			CENTS
FEIN <small>Enter FEIN if not preprinted</small>				

DR-145

Do Not Write in the Space Below.



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SCHEDULE I - Ordinary Oil Production (8%)

	COUNTY NAME				COUNTY TOTALS
1. Total Barrels Produced					
2. EXEMPTION - Barrels used in lease operations on the lease or unit where produced					
3. Taxable Barrels (Line 1 minus Line 2)					
4. Value Per Barrel (Round to the nearest hundreths)					
5. Taxable Value (Line 3 times Line 4)					
6. Total Taxable Value (Line 5) for all counties.					\$
7. Tax Rate					8% of value
8. Gross Tax Due (Multiply Line 6 times Line 7)					\$

SCHEDULE II - Small Well (5%)

	COUNTY NAME				COUNTY TOTALS
9. Total Barrels Produced					
10. EXEMPTION - Barrels used in lease operations on the lease or unit where produced					
11. Taxable Barrels (Line 9 minus Line 10)					
12. Value Per Barrel (Round to the nearest hundreths)					
13. Taxable Value (Line 11 times Line 12)					
14. Total Taxable Value (Line 13) for all counties.					\$
15. Tax Rate					5% of value
16. Gross Tax Due (Multiply Line 14 times Line 15)					\$



SCHEDULE III - Tertiary and Mature Field Recovery Oil Production (rate varies)

			A	B	C	D
			County Name			
17.		Total Barrels Produced				
18.		EXEMPTION - Barrels used in lease operations on the lease or unit where produced				
19.		Taxable Barrels (Line 17 minus Line 18)				
20.		Value Per Barrel (Round to the nearest hundredths)	\$	\$	\$	\$
21.		Taxable Value (Multiply Line 19 by Line 20)				
	Tax Calculation	Tax Due (See Schedule III Instructions - Multiply Line 19 times the tiered value per barrel times the tiered tax rate. Enter the result on Line 22a, 22b, or 22c under the appropriate row and column.)				
22a.		Tax Due - Value of oil is \$60 and below (Line 19 times the applicable value, not to exceed \$60 times 1 percent)	\$	\$	\$	\$
22b.		Tax Due - Value of oil is greater than \$60 and less than \$80 (Line 19 times the applicable value, not to exceed \$19.99, times 7 percent.)	\$	\$	\$	\$
22c.		Tax Due - Value of oil is \$80 and above (Line 19 times the applicable value times 9 percent)	\$	\$	\$	\$
23.		Gross Tax Due for All Counties (Line 22a plus 22b plus 22c)				\$

SCHEDULE IV - Escaped Oil (12.5%)

24. **Gross Value of any Escaped Oil**

\$

25. **Tax Rate**

12.5% of value

26. **Gross Tax Due (Multiply Line 24 times Line 25)**

\$

12.5% of value



Instructions for Filing Oil Production Monthly Tax Return

Who Must File? Every producer of oil in Florida must file a monthly tax return. Producers must file a return even if no tax is due. Producer means any person who:

- Owns, controls, manages, or leases oil property.
- Owns, controls, manages, or leases oil wells.
- Produces any taxable oil products.
- Owns any royalty or other interest in any taxable product (consistent with oil production) or its value, whether the taxable product is produced by, or on behalf of someone under a lease contract or otherwise.

Return Due Date? The monthly return is due on or before the 25th day of the month following the month production occurred. If the due date falls on a Saturday, Sunday, or state or federal holiday, returns and payments will be considered timely if postmarked on the next business day. Late-filed returns are subject to penalty and interest.

Late Returns:

If your return and payment are late, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum delinquency penalty cannot exceed 50 percent of the tax due. A minimum penalty of \$50 per month, or portion of a month, applies even if no tax is due. This penalty cannot exceed \$300. A floating rate of interest applies to underpayments and late payments of tax. Interest rates are updated January 1 and July 1 of each year using the formula established in Florida Statutes. To obtain updated interest rates, visit the Department's website at floridarevenue.com/taxes/rates or contact Taxpayer Services at 850-488-6800.

Electronic Funds Transfer (EFT): Any taxpayer who paid more than \$20,000 in severance taxes between July 1 and June 30 (the state's fiscal year), must pay their taxes by Electronic Funds Transfer (EFT) in the next calendar year. More information on EFT requirements and procedures can be found on the Department's website or you can contact Taxpayer Services (see "Contact Us").

Amended returns: If you are filing an amended return, use the *Oil Production Monthly Amended Tax Return* (Form DR-145X). Do not resubmit Form DR-145.

Credit for Contributions to Nonprofit Scholarship-Funding Organizations (SFOs):

A credit is available against severance tax on oil production for contributions to nonprofit scholarship-funding organizations (SFOs). More information about this credit and how to submit your *Florida Tax Credit Scholarship Program Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations* (Form DR-116000) is posted at floridarevenue.com/forms.

The Department of Revenue must approve an allocation of this credit before it can be taken. One hundred percent of an eligible contribution is allowed as a credit, but the amount of the credit taken may not exceed 50 percent of the gross tax due reported on Line 27 of the return. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years. For tax years beginning prior to January 1, 2018, the unused credit can be carried forward no more than five (5) years.

Instructions for Completing the Return

Schedule I:

Complete this schedule to report production of ordinary oil subject to the eight percent tax rate. Ordinary oil includes all oil that does not qualify as tertiary oil or small well oil.

For each county, in separate columns, enter the gross production, exemption, and **value per barrel**. Calculate the taxable barrels for each county and enter the results on Line 3. Multiply the taxable barrels by the **value per barrel** and enter the results on Line 5. Add each taxable value listed on Line 5, and enter the result on Line 6. Multiply the total taxable value by the tax rate (8 percent) and enter the result on Line 8 (Gross Tax Due).

Schedule II:

Use this schedule to report small well oil produced in Florida for sale, transport, storage, profit, or commercial use.

For each county, in separate columns, enter the gross

production, exemptions, and value per barrel. Calculate the taxable barrels for each county and enter the results on Line 11. Multiply the taxable barrels by the value per barrel and enter the results on Line 13. Add each taxable value listed on Line 13, and enter the result on Line 14. Multiply the total taxable value by the tax rate (5 percent) and enter the result on Line 16 (Gross Tax Due).

Schedule III:

Use this schedule to report tertiary or mature field oil produced in Florida for sale, transport, storage, profit, or commercial use. Report production, exemptions, and value per barrel under the county in which the oil was severed (Columns A, B, C, and D).

Tax due from tertiary or mature field oil production is calculated using a tiered formula. Tax rates are based on the value per barrel of oil at the time of production. Value is defined as the sale or market price of the oil at the point it reaches the mouth of the well in its natural, unrefined condition.

Tax Rates Based on Tiered Formula:

- One percent is levied on the first \$60 of value.
- Seven percent is levied on a value greater than \$60 and less than \$80.
- Nine percent is levied on a value greater than or equal to \$80.

Tax due is determined by multiplying the total number of barrels produced, times the tiered value per barrel, times the tiered tax rate.

Example 1

If 200 barrels of oil were produced and each barrel had a value of \$90 at the time of production, tax is calculated as follows:

- 200 barrels times \$60 times 1 percent equals \$120.
- 200 barrels times \$19.99 times 7 percent equals \$279.86.
- 200 barrels times \$10.01 times 9 percent equals \$180.18.

Total tax due in this example equals \$580.04.

Example 2

If 200 barrels of oil were produced and each barrel had a value of \$50 at the time of production, tax is calculated as follows:

- 200 barrels times \$50 times 1 percent equals \$100.

Total tax due in this example equals \$100.

In separate columns for each county, enter:

- Total Barrels Produced (Line 17).
- Exemption
- Value Per Barrel (Line 20).

Subtract exempt barrels reported on Line 18 from the total barrels reported as produced on Line 17, and enter the result on Line 19 (Taxable Barrels). Multiply Line 19 by the Value Per Barrel (Line 20), and enter the result on Line 21.

Multiply Line 19 times the tiered value per barrel times the tiered tax rate and enter the results on Lines 22a, 22b, or 22c. Add Lines 22a plus 22b plus 22c, and enter the result on Line 23.

Schedule IV:

Complete this schedule to report any escaped oil subject to the 12.5 percent tax rate. Enter the gross value of any escaped oil by multiplying the total barrels by the value per barrel. Multiply the gross value listed on Line 24 by the tax rate (12.5 percent) reported on Line 25, and enter the result on Line 26 (Gross Tax Due).

Front page of return:

Add Line 8 plus Line 16 plus Line 23 plus Line 26 and carry the result (Gross Tax Due) to Line 27, of the return. If the return and payment are late, calculate and add penalty and interest.

To calculate interest, multiply the daily interest factor times Line 30 (Total Tax Due) times the number of days late.

Sign and date the return and mail it with your payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

If your payment is made by EFT, be sure to check the EFT box.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

To find a **taxpayer service center** near you, go to floridarevenue.com/taxes/servicecenters.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to Receive Email Alerts from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs) or proposed rules, notices of rule development workshops, and more. Subscribe today at floridarevenue.com/dor/subscribe.

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

Form DR-145X	Oil Production Monthly Amended Tax Return	Rule 12B-7.008, F.A.C.
Form DR-116000	Florida Tax Credit Scholarship Program Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations	Rule 12-29.003, F.A.C.



Mail to:
 Florida Department of Revenue
 5050 W. Tennessee Street
 Tallahassee Florida 32399-0150

Oil Production Monthly Amended Tax Return

DR-145X
R. 01/19
 Rule 12B-7.008, F.A.C.
 Effective XX/XX
 Page 1 of 7



Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Name
 Address
 City/St/ZIP

Certificate # :

FEIN :

Applied Period :

DOR USE ONLY

POSTMARK OR HAND-DELIVERY DATE

Tax Due with Return Calculation

Complete Return Schedules First

	US DOLLARS			CENTS
1. Gross Tax Due (Enter the sum of Schedule I Line 6, plus Schedule II Line 6, plus Schedule III Line 6, plus Schedule IV Line 2)	\$			
2. Credit for Contributions to Nonprofit Scholarship Funding Organizations	\$			
3. DOR Credit Memo Issued (attach original credit memo).....	\$			
4. Total Tax Due	\$			
5. Penalty	\$			
6. Interest	\$			
7. Total Due with Return	\$			
8. Credited	\$			
9. Refunded	\$			

Under penalties of perjury, I declare that I have read the foregoing and the facts stated in it are true.

Signature of officer	Title	Phone number	Date
Signature of preparer	Address of preparer Do Not Detach Coupon	Phone number	Date

Oil Production Monthly Amended Tax Return

DR-145X
R. 01/19

Enclose your payment coupon and check with your tax return to ensure your account is properly credited.

Period Ending

Check here if you transmitted funds electronically.

Enter name and address, if not preprinted:

Name
 Address
 City/St/ZIP

	US DOLLARS			CENTS
Total amount due from Line 7				
Total credit from Line 8				
Total refund from Line 9				
FEIN Enter FEIN if not preprinted				

DR-145X

Do Not Write in the Space Below.

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Applied Period: _____

SCHEDULE I - Ordinary Oil Production (8%)

County Name	PREVIOUSLY REPORTED			AMENDED			NET CHANGE		
	Production Taxable Barrels (from DR-145, Schedule I, Line 3)	Taxable Value (from DR-145, Schedule I, Line 5)	Tax Due (value x rate)	Taxable Barrels Produced	Taxable Value	Tax Due	Taxable Barrels Produced	Taxable Value	Net Tax Due/Credit
1.									
2.									
3.									
4.									
5.									
6. Total Ordinary Oil Net Tax Due/Credit									

SCHEDULE II - Small Well (5%)

County Name	PREVIOUSLY REPORTED			AMENDED			NET CHANGE		
	Production Taxable Barrels (from DR-145, Schedule II, Line 11)	Taxable Value (from DR-145, Schedule II, Line 13)	Tax Due (value x rate)	Taxable Barrels Produced	Taxable Value	Tax Due	Taxable Barrels Produced	Taxable Value	Net Tax Due/Credit
1.									
2.									
3.									
4.									
5.									
6. Total Small Well Net Tax Due/Credit									

SCHEDULE III - Tertiary and Mature Field Recovery Oil Production

- Value per barrel is \$60 and below – (1%)
- Value per barrel is greater than \$60 and less than \$80 – (7%)
- Value per barrel is \$80 and above – (9%)

County Name	PREVIOUSLY REPORTED			AMENDED			NET CHANGE		
	Production Taxable Barrels (from DR-145, Schedule III, Line 19)	Taxable Value (from DR-145, Schedule III, Line 21)	Tax Due (value x rate)	Taxable Barrels Produced	Taxable Value	Tax Due	Taxable Barrels Produced	Taxable Value	Net Tax Due/Credit
1.									
2.									
3.									
4.									
5.									
6. Total Tertiary and Mature Field Oil Net Tax Due/Credit									

SCHEDULE IV - Escaped Oil (12.5%)

PREVIOUSLY REPORTED	AMENDED	NET CHANGE	
Gross Value (from DR-145, Line 24)	Gross Value	Gross Value	Net Tax Due/Credit
2. Total Escaped Oil Net Tax Due/Credit			

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General Instructions

Use this form (DR-145X) to amend the amounts previously reported on the *Oil Production Monthly Tax Return* (Form DR-145). A separate return is required for each applied period you amend.

Who Must File? Every producer of oil in Florida must file a monthly tax return (DR-145). Producers must file a return even if no tax is due. Producer means any person who:

- Owns, controls, manages or leases oil property.
- Owns, controls, manages or leases oil wells.
- Produces any taxable oil products.
- Owns any royalty or other interest in any taxable product (consistent with oil production) or its value, whether the taxable product is produced by, or on behalf of someone under a lease contract or otherwise.

Return Due Date: Your payment (if applicable), returns, and schedules are due to the Department on the 25th day of the month after the oil was produced. Your DR-145 is late if the return and payment are received or postmarked after the 25th day of the month following the production period. If the 25th is a Saturday, Sunday, or state or federal holiday, your return and payment must be received or postmarked on the next business day, even if no tax is due.

Amended Return Due Date: An *Oil Production Monthly Amended Tax Return* (Form DR-145X) is due when there are changes to the oil production figures or errors in the calculations submitted with the original monthly return. An amended return must be filed if there are corrections to be made to tax returns that were submitted within three (3) years before the date the error was discovered.

A claim for refund or credit must be filed within three (3) years after the date the tax was paid.

Late Returns: If you amend your return to report production that results in additional tax due, a delinquency penalty of 10 percent of the tax due will be assessed for each month, or

portion of a month, the return is late. The maximum penalty cannot exceed 50 percent of the tax due. A minimum penalty of \$50 per month, or portion of a month, applies even if no tax is due; this penalty cannot exceed \$300. A floating rate of interest applies to underpayments and late payments of tax. The Department updates the rates January 1 and July 1 of each year by using the formula established in Florida Statutes. To obtain interest rates, go to the Department's website at floridarevenue.com/taxes/rates.

Electronic Funds Transfer (EFT): Any taxpayer who paid more than \$20,000 in severance taxes between July 1 and June 30 of the state's previous fiscal year, must send in their taxes by electronic funds transfer (EFT) in the next calendar year. For more information on EFT requirements and procedures, visit the Department's website or contact Taxpayer Services at 850-488-6800.

Credit for Contributions to Nonprofit Scholarship-Funding Organizations (SFOs)

A credit is available against severance tax on oil production for contributions to nonprofit scholarship-funding organizations (SFOs). More information about this credit and how to submit your *Florida Tax Credit Scholarship Program Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations* (Form DR-116000) is posted at floridarevenue.com/forms.

The Department of Revenue must approve an allocation of this credit before it can be taken. One hundred percent of an eligible contribution is allowed as a credit, but the amount of the credit taken may not exceed 50 percent of the gross tax due reported on Line 1 of the return. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years. For tax years beginning prior to January 1, 2018, the unused credit can be carried forward no more than five (5) years.

Instructions for Completing an Oil Production Monthly Amended Return

Name, Address, Federal Employee Identification Number (FEIN), and Applied Period:

Enter your name, address, FEIN, and applied period being amended on the front of the form. Also enter the applied period at the top of page 2.

Complete Schedules I, II, and III

Previously Reported - Enter the number of taxable barrels produced, taxable value, and tax due as reported on the original or last amended return for the month. Report the net results of all previously filed returns if amended returns were filed for this period.

Amended - Enter the revised number of taxable barrels produced, taxable value, and tax due for the month.

Net Change -

- Subtract the amended taxable barrels produced from the taxable barrels that were reported on the previous return and enter the result.
- Subtract the amended taxable value from the taxable value that was reported on the previous return and enter the result.
- Subtract the amended tax due from the tax due that was reported on the previous return and enter the result.

Separate lines are required for each county of production.

Complete Schedule IV

Previously Reported - Enter the gross value as previously reported on the original return. Gross value means the total barrels of escaped oil produced times the value per barrel.

Amended - Enter the revised gross value for the month.

Net Change –

- Subtract the amended gross value from the gross value reported on the previous return and enter the result.
- Multiply the net change in gross value by the tax rate and enter the result under Net Tax Due/Credit.

Note: The tax rate on the production of oil is measured by the method of extraction and the value per barrel. Value is defined as the sale or market price of the oil at the point it reaches the mouth of the well in its natural, unrefined condition. The following tax rates apply:

- Ordinary Oil Production (Schedule I) – 8 percent
- Small Well Production (Schedule II)– 5 percent
- Tertiary/Mature Field Oil (Schedule III) - A tax rate of 1 percent is levied on the first \$60 of value, 7 percent on a value greater than \$60 and less than \$80, and 9 percent on a value greater than or equal to \$80. Tax due is determined by multiplying the total barrels produced times the tiered value per barrel times the tiered tax rate.

Example 1 - 200 barrels of oil were produced and had a value of \$90 per barrel at the time of production. Tax is calculated as follows:

- 200 barrels times \$60 times 1 percent equals \$120.
- 200 barrels times \$19.99 times 7 percent equals \$279.86
- 200 barrels times \$10.01 times 9 percent equals \$180.18

Total tax due in this example equals \$580.04

Example 2 - 200 barrels of oil were produced and had a value of \$50 per barrel at the time of production. Tax is calculated as follows:

- 200 barrels times \$50 times 1 percent equals \$100.

Total tax due in this example equals \$100.

- Escaped Oil Production (Schedule IV) – 12.5 percent

Complete the front of return:

Line 1 Carry forward to page 1, Line 1, the net change in tax due reported on Schedules I, II, III, and/or IV.

Line 2 Enter the approved credit for contributions made to nonprofit scholarship-funding organizations. The credit cannot exceed 50 percent of the gross tax due.

Line 3 Enter the amount of any outstanding credit memos issued by the Department of Revenue. You must attach the original credit memos to the back of this return.

Line 4 Subtract the sum of Lines 2 and 3 from Line 1.

Line 5 Calculate penalty if your amended return was not timely filed. The penalty rate is 10 percent per month, or portion of a month, not to exceed 50 percent of the tax due. Then multiply the total due on Line 4, by the penalty rate.

Line 6 A floating rate of interest applies to underpayments and late payments of tax. The Department updates the rate January 1 and July 1 of each year by using the formula established in Florida Statutes. To obtain interest rates, visit the Department's website at floridarevenue.com/taxes/rates.

Line 7 Add Lines 4, 5, and 6 and enter the result. If you have overpaid, you may choose to have a credit memo issued or request a refund. We will pay interest on refunds if the overpayment of tax has not been paid or credited within 90 days of receipt of a complete application for refund. A complete application must contain documentation establishing the overpayment. Interest paid by the Department will be computed beginning on the 91st day based on a statutory floating interest rate that may not exceed 11 percent.

Sign and date your amended return and mail it with your payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

If your payment is made by EFT, be sure to check the EFT box.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

To find a **taxpayer service center** near you, go to floridarevenue.com/taxes/servicecenters.

For written replies to tax questions, write to:

Taxpayer Services - Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to Receive Email Alerts from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs) or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

Form DR-145	Oil Production Monthly Tax Return	Rule 12B-7.008, F.A.C.
Form DR-116000	Florida Tax Credit Scholarship Program Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations	Rule 12-29.003, F.A.C.



Miami-Dade County Lake Belt Mitigation Fees Return

Mail to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Name and address if not preprinted:

Certificate # :
Business Partner # :
Contract Object # :
FEIN :
Collection Period :

Return Due:

Late After:

A return must be filed even if no tax is due or EFT payment has been sent.

Who Must File a Return?

Any lime rock or sand miner, or its subsidiary or affiliate, who extracts and sells lime rock or sand product from within the Miami-Dade County Lake Belt Area and Township is required to file this return.

What Fees are Paid on this Return?

This form is used to calculate the Miami-Dade County Lake Belt Mitigation Fee. This fee is imposed on each ton of lime rock and sand extracted in its raw, processed, or manufactured form from within the Miami-Dade County Lake Belt Area and Township. A lime rock or sand miner, or its subsidiaries or affiliates, who sells lime rock or sand products is required to collect the mitigation fee and forward the proceeds to the Department of Revenue.

Instructions for filing this tax return.

Line 1: Enter the total tons of limerock and sand extracted and sold or transferred during the collection period.

Line 2: The fee rate is printed on Line 2 of the return.

Line 3: Multiply Line 1 by Line 2 and enter the result.

Line 4: Less DOR Credit Memo. Enter the amount of any mitigation and water treatment plant upgrade fee credit memos issued by the Department.

Line 5: Fee Due. Enter the result of Line 3 minus Line 4.

Line 6: Plus Penalty. If you are late filing your return or paying the fees due, add a late penalty of 10 percent of the amount owed, but no less than \$50. The \$50 minimum penalty applies even if a "zero return" is filed.

Line 7: Plus Interest. Calculate interest from the LATE AFTER date on the front of the tax return until the date the tax return will be postmarked by the U.S. Postal Service or hand delivered to the Department. A floating rate of interest applies to underpayments and late payments. The rate is updated January 1 and July 1 of each year. For current and prior period interest rates, visit floridarevenue.com/taxes/rates.

Line 8: Total Due with Return. Enter the total of Lines 5, 6, and 7 on Line 8. This is the amount you owe. Make your check or money order payable to the Florida Department of Revenue.

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

Detach coupon and return with payment

Florida Department of Revenue

Miami-Dade County Lake Belt Mitigation Fees Return

HD/PM DATE:

DR-146 R. 01/19

Certificate Number

Collection Period

[Empty boxes for Certificate Number and Collection Period]

- 1. Tons of Limerock and Sand Extracted and Sold or Transferred
- 2. Fee Rate (see instructions)
- 3. Total (Line 1 times Line 2)
- 4. Less DOR Credit Memo
- 5. Fee Due (Line 3 - Line 4)
- 6. Plus Penalty (see instructions for Rates)
- 7. Plus Interest (see Instructions for rates)
- 8. Total Due with Return (Add Lines 5, 6, and 7)

Grid for entering numerical values for lines 1-8, including commas and decimal points.



Due:
Late After:

Check here if payment was made electronically.

DR-146

Do not write in this space.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES
AMENDING RULE 12B-8.003

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-8.003, F.A.C., adopt, by reference, changes to five forms used in the administration of insurance premium taxes, fees, and surcharges. These changes implement the provisions of Section 15, Chapter 2018-6, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed changes are necessary to implement statutory changes.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 18, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on July 2, 2018 (Vol. 44, No. 128, pp. 3095-3096), to advise the public of the proposed changes to Rule 12B-8.003, F.A.C., and to provide that, if requested in writing, a rule

development workshop would be held on July 18, 2018. No request was received and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

INSURANCE PREMIUM TAXES, FEES AND SURCHARGES

RULE NO: RULE TITLE:

12B-8.003 Tax Statement; Overpayments

PURPOSE AND EFFECT: The proposed changes are necessary to implement statutory changes.

SUMMARY: The proposed amendments to Rule 12B-8.003, F.A.C., adopt, by reference, changes to five forms used in the administration of insurance premium taxes, fees, and surcharges. These changes implement the provisions of Section 15, Chapter 2018-6, L.O.F.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1) FS.

LAW IMPLEMENTED: 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 F.S.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES
AMENDING RULE 12B-8.003

12B-8.003 Tax Statement; Overpayments.

(1) through (3) No change.

Form Number	Title	Effective Date
(4)(a) DR-907	Florida Insurance Premium Installment Payment (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____08983)	<u>XX/XX-01/18</u>
(b) DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907) (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____08983)	<u>XX/XX-01/18</u>
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2017 (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____08984)	<u>XX/XX-01/18</u>
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____08985)	<u>XX/XX-01/18</u>
(6) DR-350900	2017 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____08986)	<u>XX/XX-01/18</u>

Rulemaking Authority 213.06(1) FS. Law Implemented 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS., History–New 2-3-80, Formerly 12B-8.03, Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-17-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018

Signature of Officer

Date

Complete each line using the line-by-line instructions.

- Line 1 Premium Tax Payable** — Enter the amount of installment payment due. See instructions.
 - Line 2 Surcharge** — Enter the number of commercial policies on Line 2a and multiply by \$4.00. Enter the number of residential policies on Line 2b and multiply by \$2.00.
 - Line 3 Interest** — Compute any interest due with this installment payment. Interest is calculated with a floating rate.
 - Line 4 Penalty** — Compute any penalty due with this installment payment.
 - Line 5 Quarterly Statement Filing Fee** — Enter your \$250 quarterly statement filing fee.
- Prepaid limited health service organizations, fraternal benefit societies, and legal expense insurance corporations must report and pay their quarterly/annual statement filing fees to the Office of Insurance Regulation.**

Line 6 Amount Due — Enter the total of Lines 1 through 5.
Sign and date the form in the spaces provided above.

Front of Form: Verify the personalized information printed on the front of the form. If you are using a blank form, enter your FEIN and Florida Code in the spaces provided and print or type your name and address in the space under payment due date. Check the box if you made your payment electronically.

Mail form and payment to:
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE STREET
TALLAHASSEE FL 32399-0150

Signature of Officer

Date

Complete each line using the line-by-line instructions.

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Mail form and payment to:
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE STREET
TALLAHASSEE FL 32399-0150

Signature of Officer

Date

Complete each line using the line-by-line instructions.

- Line 1 Premium Tax Payable** — Enter the amount of installment payment due. See instructions.
 - Line 2 Surcharge** — Enter the number of commercial policies on Line 2a and multiply by \$4.00. Enter the number of residential policies on Line 2b and multiply by \$2.00.
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Sign and date the form in the spaces provided above.

Front of Form: Verify the personalized information printed on the front of the form. If you are using a blank form, enter your FEIN and Florida Code in the spaces provided and print or type your name and address in the space under payment due date. Check the box if you made your payment electronically.

Mail form and payment to:
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE STREET
TALLAHASSEE FL 32399-0150



Instructions for Filing Insurance Premium Installment Payment (Form DR-907)

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

When is the installment payment due and payable? Installments of tax are due and payable on April 15, June 15, and October 15 of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day.

What are the installment payments based on? Installments are based on the estimated gross amount of receipts of insurance premiums or assessments received during the immediately preceding calendar quarter. The second quarter installment due June 15 (not July 15) requires the estimate to be through June 30. **All of the taxes reported on Form DR-908 are subject to installment payment requirements, not just the insurance premium tax reported on Schedule I of Form DR-908.** Because of the complexities of computing the standard 90 percent installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27 percent of the tax due in the preceding year for each installment payment. If each installment is 27 percent of the amount of the annual tax reported on the preceding year's Form DR-908 (Line 11 minus Line 9 and Line 10), there will be no installment penalty. The installment amounts that must be paid to meet the prior year exception are decreased by the amount of the Florida Tax Credit Scholarship Program credits earned during the tax year for making contributions to nonprofit scholarship funding organizations (SFO). Contributions must be made on or before the installment due date to decrease the amount that must be paid to meet the prior year exception. For example, an insurer that paid \$100,000 in insurance premium tax, after credits, last year is required to remit \$27,000 by April 15, another \$27,000 for a total of \$54,000 by June 15, and another \$27,000 for a total of \$71,000 by October 15 of the year. The amount required to be remitted by each installment due date to meet the prior year exception is reduced by Florida Tax Credit Scholarship Program credit earned prior to each installment due date. Assuming the insurer made a contribution of \$50,000 on March 31 of the tax year and received a certificate under the Florida Tax Credit Scholarship Program from the nonprofit SFO, it would not need to make any installment payment to meet the prior year exception for the first installment, but it would need to remit \$4,000 or earn another Florida Tax Credit Scholarship Program credit of at least \$4,000 by June 15 to meet the prior year exception for the second installment and would need to remit a total of \$31,000 or earn Florida Tax Credit Scholarship Program credits of at least \$31,000 by October 15 to meet the prior year exception for the third installment.

Penalty for Underpayment/Late Filing of Insurance Premium Tax Installment Payments:

Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90 percent of the amount finally shown to be due in any quarter, and/or who fails to report and timely pay any tax due with the final return is subject to a penalty of 10 percent on

any underpayment of taxes or delinquent taxes due and payable for that quarter and/or on any delinquent taxes due and payable with the final return.

Interest for Underpayment/Late Filing of Insurance Premium Tax Installment Payments:

Interest accrues when a taxpayer fails to pay any amount due on or before the due date. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in section 213.235, Florida Statutes. For current and prior year interest rates, visit the Department's website or contact Taxpayer Services (see "Contact Us").

Where to Mail Your Form and Payment:

Mail your completed Form DR-907 and payment to:
 Florida Department of Revenue
 5050 W Tennessee Street
 Tallahassee FL 32399-0150

Electronic Filing:

You are able to file and pay insurance premium tax electronically using the Department's secure website. If you paid **\$20,000 or more** in tax during the State of Florida's prior fiscal year (July 1 – June 30), you are required to file and pay electronically. Insurers are encouraged to file electronically and take advantage of the opportunity to save resources. Insurers can obtain a waiver by calling 850-488-6800. Please visit the Department's website at floridarevenue.com for more information.

Account Changes

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to: floridarevenue.com/taxes/updateaccount, then select "Change address or account status."

Contact Us:

Information, forms, and tutorials are available on the Department's website at floridarevenue.com

If you have any questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a taxpayer **service center** near you, go to floridarevenue.com/taxes/servicecenters

For a written reply to **tax questions**, write:
 Taxpayer Services - MS 3-2000
 Florida Department of Revenue
 5050 W Tennessee St
 Tallahassee FL 32399-0112

Get the Latest Tax Information:

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to floridarevenue.com/subscribe

Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.
 The form is available online at floridarevenue.com/forms.*

Form DR-908

Insurance Premium Taxes and Fees Return

Rule 12B-8.003, F.A.C.



Name _____ FEIN _____ Taxable Year _____

SCHEDULE I

**COMPUTATION OF INSURANCE PREMIUM TAX
(Not To Be Used for Wet Marine and Transportation Tax)**

*** Include the Florida Business Page of Your Florida Annual Statement ***

	Types of Insurance	Total Premiums	Tax Rate	Tax Due
1.	Property/Casualty/Miscellaneous			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
2.	Life			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
3.	Accident and Health			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
4.	Prepaid Limited Health Service Organizations		1.75%	
5.	Commercial Self-Insurance Funds		1.60%	
6.	Group Self-Insurance Funds		1.60%	
7.	Medical Malpractice Self-Insurance		1.60%	
8.	Assessable Mutual Insurers		1.60%	
9.	Corporation Not-for-Profit Self-Insurance Funds		1.60%	
10.	Public Housing Authorities Self-Insurance Funds (see instructions)		1.60%	
11.	Annuity Premiums (Schedule II, Line 3)			
12.	Total Premium Tax Due (Add Lines 1c, 2c, 3c, and 4 through 11. Enter here and on Page 1, Line 1)* →			

* If zero or less, enter -0-

SCHEDULE II

ANNUITY CONSIDERATION PREMIUMS

	Types of Insurance	Total Premiums	Tax Rate	Tax Due
1.	Annuity Premiums		1.00%	
2.	Premium Tax Savings Derived and Credited to the "Holders" (If none, enter zero "0")			
3.	Total Annuity Premiums Due (Line 1 minus Line 2. Enter here and on Schedule I, Line 11)* →			

* If zero or less, enter -0-

SCHEDULE III

CREDITS AGAINST THE PREMIUM TAX

1.	Workers' Compensation Administrative Assessment Credit (Schedule VI, Line 4)			
2.	Firefighters' Pension Trust Fund Credit (Schedule XII- B, Line 3, minus credit used Schedule XI, Line 6)			
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3 minus credit used Schedule XI, Line 7)			
4.	Eligible Corporate Income Tax Credit (Schedule V, Line 11)			
5.	Salary Tax Credit (Schedule V, Line 12)			
6.	Florida Life and Health Insurance Guaranty Association Credit (Schedule VII, Line 1)			
7.	Community Contribution Credit (Total credits approved under s. 624.5105, F.S., minus credit used Schedule XI, Line 8) (Enter here and include on Schedule XIV, Line 12, Column A)			
8.	Capital Investment Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)			
9.	Florida Tax Credit Scholarship Program Credit (Schedule V, Line 13), (Enter here and include on Schedule XIV, Line 12, Column A)			
10.	New Markets Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)			
11.	Total Credits (Sum of Line 1 through Line 10. Enter here and on Page 1, Line 2) →			



Name _____ FEIN _____ Taxable Year _____

SCHEDULE IV COMPUTATION OF SALARY CREDIT

***** Include Your Florida Department of Revenue Forms RT-6 and RTS-71 if Claiming this Credit *****

1.	Total Premium Tax Due (Schedule I, Line 12)	
2.	Less: Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3)	
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
4.	Corporate Income Tax Paid (Florida Form F-1120, Line 13)	
5.	Total (Line 1 minus Line 2 through Line 4)*	
6.	Eligible Florida Salaries (See Instructions)	
7.	Multiply Line 6 by .15	
8.	Salary Credit - (Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4)*	→

* If zero or less, enter -0-

SCHEDULE V CORPORATE INCOME, SALARY AND SFO CREDIT LIMITATION

1.	Total Corporate Income Tax Paid (Florida Form F-1120, Line 13)**	
2.	Less: Corporate Income Tax Credit Taken against Wet Marine and Transportation Insurance Tax (Schedule XI, Line 5)	
3.	Eligible Net Corporate Income Tax (Line 1 minus Line 2)	
4.	Salary Credit (Schedule IV, Line 8)	
5.	Total Premium Tax Due (Schedule I, Line 12)	
6.	Less: Workers' Compensation Administrative Assessment Credit (Schedule VI, Line 4)	
7.	Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3)	
8.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
9.	Premium Tax Due After Deductions (Line 5 minus Lines 6 through 8)	
10.	Corporate Income Tax and Salary Credit Limitation (Multiply Line 9 by .65)	
11.	Eligible Net Corporate Income Tax Credit (Enter the lesser of Line 3 or Line 10 here and on Schedule III, Line 4)*	→
12.	Salary Tax Credit (Enter the lesser of Line 4 or the difference between Lines 10 and 11 here and on Schedule III, Line 5)* A reduction to the salary credit may be required if the election under s. 624.509(5)(a)2., F.S., applies (See Instructions).	→
13.	Florida Tax Credit Scholarship Program Credit [Enter the lesser of your 2018 eligible contributions plus carry forward credits or the result of (Schedule V, Line 9 less Lines 11 and 12) here and on Schedule III, Line 9.] Attach copies of the certificates of contribution from each nonprofit scholarship funding organization.	

* If zero or less, enter -0-

**** If you filed on a consolidated basis for corporate income tax, you MUST include a schedule showing how the credit is claimed by each subsidiary.**



Name _____ FEIN _____ Taxable Year _____

SCHEDULE VI WORKERS' COMPENSATION ADMINISTRATIVE ASSESSMENT CREDIT LIMITATION

*** Include Your Florida Carrier and Self Insurance Fund Quarterly Premium Reports if Claiming this Credit***

1.	Workers' Compensation Premiums Written (Annual Statement - Florida Business, Line 16)*	
2.	Multiply Line 1 by .0175 (Self Insurers multiply by .016)	
3.	Administrative Assessments Paid to Workers' Compensation Trust Fund (Florida Carrier and Self Insurance Fund Quarterly Premium Reports must be attached)	
a.	First Quarter Assessment _____ b. Second Quarter Assessment _____	
c.	Third Quarter Assessment _____ d. Fourth Quarter Assessment _____	
Total Administrative Assessments Paid*		
4.	Workers' Compensation Administrative Assessment Credit (Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1)*	→

* If zero or less, enter -0-

SCHEDULE VII FLORIDA LIFE & HEALTH INSURANCE GUARANTY ASSOCIATION CREDIT (FLAHIGA)

*** Be Sure To Include Your FLAHIGA Certificates of Contribution if Claiming this Credit ***

Year	Total Class B and C Assessments Paid	- Refunds	= Total Assessments Paid	x Rate	= Credit Amount	Year
1983				.001		1983
1984				.001		1984
1985				.001		1985
1986				.001		1986
1987				.001		1987
1988				.001		1988
1989				.001		1989
1990				.001		1990
1991				.001		1991
1992				.001		1992
1993				.001		1993
1994				.001		1994
1995		*		.001		1995
1996				.001		1996
1998		*		.050		1998
1999				.050		1999
2000				.050		2000
2001				.050		2001
2002				.050		2002
2003				.050		2003
2004				.050		2004
2005				.050		2005
2006				.050		2006
2007				.050		2007
2008				.050		2008
2009				.050		2009
2010				.050		2010
2011				.050		2011
2012				.050		2012
2013				.050		2013
2014				.050		2014
2015				.050		2015
2016				.050		2016
2017				.050		2017
1. Total FLAHIGA Credit (Enter here and on Schedule III, Line 6) ⁽¹⁾				→		

* In 2002, refunds were issued by FLAHIGA from the 1995 and 1998 assessments. These refunds must be subtracted from the original assessments to properly calculate the amount of FLAHIGA credit.

⁽¹⁾ If zero or less, enter -0-



Name _____ FEIN _____ Taxable Year _____

SCHEDULES VIII AND IX

NOT USED

SCHEDULE X STATE FIRE MARSHAL REGULATORY ASSESSMENT TAX/SURCHARGE

	Types of Fire Premiums	Total Premiums	Fire Percentage	Taxable Premiums
1.	Fire - Residential		93%	
2.	*Fire - Commercial	*	93%	
3.	*Commercial Multiple Peril ⁽¹⁾	*	15%	
4.	*Commercial Multiple Peril – Rental Condo Units ⁽¹⁾	*	25%	
5.	*Farmowners Multiple Peril	*	15%	
6.	*Crop	*	0%	
7.	Residential Allied Lines		5%	
8.	*Commercial Allied Lines	*	5%	
9.	Homeowners Multiple Peril		25%	
10.	Ocean Marine		10%	
11.	Inland Marine		12%	
12.	Earthquake		5%	
13.	Other			
14.	Total Taxable Premiums (Sum of Line 1 through Line 13)			
15.	State Fire Marshal Tax Due (Multiply Line 14 by .01) ⁽²⁾			→
16.	*Additional Premiums Subject to Surcharge (See Instructions)			
17.	*Total Premiums Subject to Surcharge (See Instructions)			
18.	Surcharge Due (Multiply Line 17 by .001) ⁽²⁾			→
19.	Total State Fire Marshal Tax Due Plus Total Surcharge Due (Line 15 plus Line 18) (Enter here and on Page 1, Line 4)			→

(1) Report the combined total for both the “non-liability” and “liability” portions.

(2) If zero or less, enter -0-

SCHEDULE XI WET MARINE AND TRANSPORTATION TAX

1.	Net Premiums (See Instructions)	
2.	Less: Net Losses Paid	
3.	Gross Underwriting Profit (Line 1 minus Line 2)*	
4.	Wet Marine and Transportation Tax (Multiply Line 3 by .0075)	
5.	Corporate Income Tax Credit (Florida Form F-1120, Line 13. See Instructions)	
6.	Firefighters’ Pension Trust Fund Credit (Schedule XII-B, Line 3. See Instructions)	
7.	Municipal Police Officers’ Retirement Trust Fund Credit (Schedule XIII - B, Line 3. See Instructions)	
8.	Community Contribution Credit (Total credits approved under s. 624.5105, F.S. See Instructions)	
9.	Net Tax Due (Line 4 minus Lines 5 through 8. Enter here and on Page 1, Line 5)*	→

* If zero or less, enter -0-



Name _____ FEIN _____ Florida Code _____

SCHEDULE XII - A

FIREFIGHTERS' PENSION TRUST FUND

Code	Municipality/ Fire Control District	Total Taxable Premiums
015	Boca Grande Fire Control Dist.	
017	Bonita Springs Fire Control Dist.	
021	Destin Fire Control District	
023	East Lake Tarpon Fire Control Dist.	
024	Greater Naples Fire Rescue District	
025	East Niceville Fire District	
027	Englewood Area Fire Control Dist.	
029	Estero Fire Prot. & Resc. Svc. Dist.	
033	Holley-Navarre Fire Control District	
043	Midway Fire District	
047	North Bay Fire District	
050	North Collier Fire Ctrl & Rescue Dist.	
053	North River Fire Control District	
055	Ocean City-Wright Fire Control District	
057	Okaloosa Island Fire Control District	
060	Palm Harbor Special Fire Control Dist.	
064	San Carlos Park Fire Service Dist.	
067	South Walton Fire Control District	
069	Southern Manatee Fire & Resc. Dist.	
073	St. Lucie County Fire District	
094	West Manatee Fire & Rescue Dist.	
118	Apopka	
119	Arcadia	
128	Atlantic Beach	
129	Atlantis	
130	Auburndale	
134	Avon Park	
140	Baldwin	
148	Bartow	
167	Belleair	
171	Belleair Bluffs	
183	Boca Raton	
191	Boynton Beach	
192	Bradenton	
198	Briny Breezes	
203	Brooksville	
210	Bunnell	
222	Cape Coral	
229	Casselberry	
238	Chattahoochee	
251	Clearwater	
253	Clermont	
257	Cocoa	
258	Cocoa Beach	
265	Cooper City	
268	Coral Gables	
270	Coral Springs	
278	Crescent City	
279	Crestview	
287	Dade City	
288	Dania Beach	
292	Davie	
293	Daytona Beach	

Code	Municipality/ Fire Control District	Total Taxable Premiums
296	Deerfield Beach	
298	Deland	
301	Delray Beach	
303	Deltona	
316	Dunedin	
317	Dunnellon	
326	Eatonville	
331	Edgewater	
349	Eustis	
359	Fernandina Beach	
361	Flagler Beach	
371	Fort Lauderdale	
374	Fort Myers	
379	Fort Walton Beach	
385	Fruitland Park	
387	Gainesville	
402	Golf	
416	Greenacres	
427	Gulfport	
428	Gulf Stream	
431	Haines City	
432	Hallandale Beach	
438	Havana	
442	Hialeah	
446	Highland Beach	
452	Hillsboro Beach	
458	Holly Hill	
459	Hollywood	
464	Homestead	
475	Hypoluxo	
477	Indialantic	
480	Indian River Shores	
491	Jacksonville (Consol.)	
492	Jacksonville Beach	
502	Jupiter Inlet Colony	
504	Kenneth City	
505	Key Biscayne	
506	Key Colony Beach	
509	Key West	
515	Kissimmee	
521	LaBelle	
526	Lake Alfred	
530	Lake City	
539	Lake Mary	
544	Lake Wales	
545	Lake Worth	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
554	Lauderdale-by-the-Sea	
560	Leesburg	
579	Longwood	

Subtotal



Name _____ FEIN _____ Florida Code _____

SCHEDULE XII - B

FIREFIIGHTERS' PENSION TRUST FUND

Code	Municipality/ Fire Control District	Total Taxable Premiums
590	Lynn Haven	
595	Madison	
596	Maitland	
602	Mangonia Park	
603	Marathon	
604	Marco Island	
607	Marianna	
620	Melbourne	
626	Miami	
627	Miami Beach	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
687	North Miami Beach	
690	North Port	
691	North Redington Beach	
693	Oakland Park	
695	Ocala	
698	Ocean Ridge	
701	Ocoee	
706	Okeechobee	
709	Oldsmar	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
747	Palm Beach Shores	
748	Palm Coast	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
811	Punta Gorda	
816	Quincy	
824	Redington Beach	
825	Redington Shores	
831	Riviera Beach	
836	Rockledge	

Code	Municipality/ Fire Control District	Total Taxable Premiums
844	Safety Harbor	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
869	Sarasota	
870	Satellite Beach	
871	Sea Ranch Lakes	
874	Sebring	
875	Seminole	
896	South Pasadena	
900	Starke	
909	Sunrise	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	
926	Tequesta	
930	Titusville	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
966	West Palm Beach	
978	Wilton Manors	
980	Windermere	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

In addition to completing Schedule XII, you must answer Question B on Page 2.

Subtotal from Page 7.....1.

Subtotal from Page 8.....2.

Total Tax3.

[Line 1 plus Line 2 times 1.85% (.0185).

Enter here and on Page 1, Line 6] (If zero or less, enter 0)

Use the physical location of the property when allocating premiums to the fire control district or municipality. Do NOT use ZIP codes. For more information, see instructions.



Name _____ FEIN _____ Florida Code _____

SCHEDULE XIII - A MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND

Code	Municipality	Total Taxable Premiums
106	Altamonte Springs	
118	Apopka	
119	Arcadia	
128	Atlantic Beach	
130	Auburndale	
132	Aventura	
134	Avon Park	
141	Bal Harbour Village	
148	Bartow	
151	Bay Harbor Island	
167	Belleair	
169	Bellevue	
183	Boca Raton	
191	Boynton Beach	
192	Bradenton	
203	Brooksville	
222	Cape Coral	
229	Casselberry	
251	Clearwater	
253	Clermont	
257	Cocoa	
258	Cocoa Beach	
265	Cooper City	
268	Coral Gables	
270	Coral Springs	
278	Crescent City	
279	Crestview	
287	Dade City	
288	Dania Beach	
292	Davie	
293	Daytona Beach	
296	Deerfield Beach	
298	Deland	
301	Delray Beach	
317	Dunnellon	
326	Eatonville	
331	Edgewater	
349	Eustis	
359	Fernandina Beach	
361	Flagler Beach	
371	Fort Lauderdale	
374	Fort Myers	
377	Fort Pierce	
379	Fort Walton Beach	
384	Frostproof	
387	Gainesville	
400	Golden Beach	
415	Green Cove Springs	
416	Greenacres	
425	Gulf Breeze	
427	Gulfport	
431	Haines City	
432	Hallandale Beach	

Code	Municipality	Total Taxable Premiums
442	Hialeah	
443	Hialeah Gardens	
458	Holly Hill	
459	Hollywood	
461	Holmes Beach	
464	Homestead	
472	Howey-in-the-Hills	
477	Indialantic	
479	Indian Harbour Beach	
480	Indian River Shores	
481	Indian Shores	
491	Jacksonville (Consol.)	
492	Jacksonville Beach	
501	Jupiter	
505	Key Biscayne	
509	Key West	
515	Kissimmee	
524	Lady Lake	
526	Lake Alfred	
530	Lake City	
536	Lake Helen	
539	Lake Mary	
544	Lake Wales	
545	Lake Worth	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
560	Leesburg	
579	Longwood	
590	Lynn Haven	
595	Madison	
596	Maitland	
604	Marco Island	
607	Marianna	
618	Medley	
620	Melbourne	
621	Melbourne Beach	
626	Miami	
627	Miami Beach	
628	Miami Shores Village	
629	Miami Springs	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
686	North Miami	
Subtotal		



Name _____ FEIN _____ Florida Code _____

SCHEDULE XIII - B MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND

Code	Municipality	Total Taxable Premiums
687	North Miami Beach	
690	North Port	
693	Oakland Park	
695	Ocala	
701	Ocoee	
706	Okeechobee	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
752	Palmetto	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
807	Port St. Lucie	
811	Punta Gorda	
816	Quincy	
831	Riviera Beach	
836	Rockledge	
839	Royal Palm Beach	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
867	Sanibel	
869	Sarasota	
870	Satellite Beach	
873	Sebastian	
874	Sebring	
894	South Miami	
900	Starke	
909	Sunrise	
911	Surfside	
912	Sweetwater	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	

Code	Municipality	Total Taxable Premiums
926	Tequesta	
930	Titusville	
936	Umatilla	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
947	Village of Palm Springs	
954	Wauchula	
963	West Melbourne	
966	West Palm Beach	
976	Williston	
978	Wilton Manors	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

In addition to completing Schedule XIII, you must answer Question B on Page 2.

Subtotal from Page 9 1.

Subtotal from Page 10 2.

Total Tax 3.

[Line 1 plus Line 2 times .85% (.0085).

Enter here and on Page 1, Line 7] (If zero or less, enter 0)

Use the physical location of the property when allocating premiums. Do NOT use ZIP codes. For more information, see instructions.



Name _____ FEIN _____ Taxable Year _____

SCHEDULE XIV RETALIATORY TAX COMPUTATION

		Column A State of Florida*	Column B State of Incorporation*
1.	Net Premium Tax Due (Page 1, Line 3 plus Line 5. See note below)		
2.	80% of Salary Tax Credit Taken (Page 3, Schedule III, Line 5)		
3.	Total Corporate Income Tax (See note below)		
4.	Intentionally Left Blank		
5.	Firefighters' Pension Trust Fund		
6.	Municipal Police Officers' Retirement Trust Fund		
7.	Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)		
8.	Fire Marshal Taxes		
9.	Annual and Quarterly Statement Filing Fees		
10.	Annual License Tax and Certificate of Authority		
11.	Agents' Fees		
12.	Other Taxes and Fees (Include Schedule)		
13.	Workers' Compensation Credit		
14.	Total (Sum of Lines 1 through Line 13)		
15.	Retaliatory Tax Due [Line 14, Column B (State of Incorporation) minus Line 14, Column A (State of Florida). Enter here and on Page 1, Line 8.]* →		

NOTE: Compute Column B using the state of incorporation's tax law to determine tax owed using Florida premiums, personnel, and property. Attach all applicable returns and schedules.

* If zero or less, enter -0-

SCHEDULE XV NOT USED

SCHEDULE XVI SURCHARGE ON COMMERCIAL/RESIDENTIAL POLICIES

Type of Policy	Policies Subject to Surcharge (sum of 4 quarters)	Rate	Surcharge Due
A. Commercial		X \$ 4.00	A.
B. Residential		X \$ 2.00	B.
Total Surcharge Due for the Calendar Year (Total A + B). *Enter here and include on Page 1, Line 10 with total from Schedule XVII. →			

* The Total Surcharge Due should be greater than the sum of the first three quarters reported on Forms DR-907.

SCHEDULE XVII PAYMENT DUE FROM FLORIDA LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION (FLAHIGA) REFUND

1. Total payment due from FLAHIGA refunds received this year, if any, and previously claimed as credit. Enter here and include on Page 1, Line 10 with total from Schedule XVI. (See Instructions) →	
--	--

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

Form RT-6	Employer's Quarterly Report	Rule 73B-10.037, F.A.C.
Form RTS-71	Quarterly Concurrent Employment Report	Rule 73B-10.037, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.



Instructions For Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return

For Taxable Year Beginning on or After January 1, 2018

DR-908N
R. 01/19
Rule 12B-8.003, F.A.C.
Effective XX/XX
Page 1 of 13

General Instructions

Part One

Taxpayers Required to File Form DR-908

Under Chapter 624, Florida Statutes (F.S.), every authorized domestic, foreign, and alien insurer engaged as indemnitor, surety, or contractor in the business of entering into contracts of insurance or annuity in Florida shall annually remit a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees and policy fees and gross deposits received from subscribers to reciprocal or interinsurance agreements, and on annuity premiums or considerations issued in the State of Florida. Additionally, every authorized domestic, foreign, and alien insurer shall report its gross underwriting profit on wet marine and transportation insurance, as defined in section (s.) 624.607(2), F.S., written in the State of Florida during the preceding calendar year. In addition to the premium/underwriting profit taxes imposed under Chapter 624, F.S., an excise tax is levied by each municipality or special fire control district described and classified in ss. 175.041 and 185.03, F.S., on every authorized insurer engaged in the business of property insurance and casualty insurance, respectively, in the State of Florida. Every domestic, foreign, and alien insurer authorized to engage in the business of fire insurance in the State of Florida shall be subject to a regulatory assessment on policies of fire insurance issued and insuring property in the State of Florida.

The premium/underwriting profit taxes, excise taxes, and regulatory assessment must be reported and filed on Form DR-908. **Form DR-908 should NOT be filed for each Florida location of an insurer unless the location has its own Federal Employer Identification Number (FEIN).** If you need additional assistance in completing Form DR-908, please call 850-488-6800.

When and Where to File Form DR-908

Form DR-908 is due on or before March 1 each year.

Mail your completed Form DR-908 and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

If there is an overpayment to be refunded (Line 17), mail your completed Form DR-908 to:

Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

A return will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the return will be considered timely filed if it is postmarked the next business day.

Taxable Year

The taxable year for the *Insurance Premium Taxes and Fees Return* (Form DR-908) is based on a calendar year ending December 31.

Payment of Tax

The balance of tax shown to be due on the return must be paid in full with the return. Failure to pay the tax on time will subject the taxpayer to assessment of penalties and interest.

Electronic Filing

You are able to file and pay insurance premium tax electronically using the Department's secure website. Online electronic filing offers the uploading of Schedule XII, Firefighters' Pension Trust Fund, and Schedule XIII, Municipal Police Officers' Retirement Trust Fund, automatic calculations, and automatic entry for data appearing in more than one schedule. If you paid **\$20,000 or more** in tax during the State of Florida's prior fiscal year (July 1 – June 30), you are required to file and pay electronically. Insurers are encouraged to file electronically and take advantage of the opportunity to save resources. Insurers can obtain a waiver by calling 850-488-6800. Please visit the Department's website at floridarevenue.com for more information.

Important: Please verify that the Federal Employer Identification Number (FEIN) is correct on your tax return and that it exactly matches the FEIN under which your funds are electronically transmitted. If you are transmitting funds for more than one account, ensure accurate credit by making separate transmissions for **each** account.

Attachments and Statements

A copy of the Florida Business Page from the Annual Statement must be attached to Form DR-908 when it is filed. If you are claiming the salary tax credit, you must also submit copies of the Department of Revenue Form RT-6 for each quarter of credit claimed and a copy of Form RTS-71 if applicable. If you electronically file Forms RT-6 (*Employer's Quarterly Report*) and RTS-71 (*Quarterly Concurrent Employment Report*), you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee's gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. Department of Financial Services' *Carrier and Self Insurance Fund Quarterly Premium Reports* must be attached if you wrote workers' compensation insurance. (Forms RT-6 and RTS-71 are incorporated by reference in Department of Economic Opportunity Rule 73B-10.037, Florida Administrative Code [F.A.C.])

Several credits, in addition to the salary tax credit and workers' compensation administrative assessment credit, require certifications and/or other documents to be attached to Form DR-908 in order to claim that particular credit (see Part Two, "Specific Instructions").

For any insurer required to compute retaliatory tax, a copy of the state of incorporation's *Insurance Premium Tax Return*, *Corporate Income Tax Return*, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.

Signature and Verification

All returns must bear the original signature of an authorized officer or fiduciary. **Faxed copies, rubber stamps, or photocopies of signatures are not considered original signatures.**

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN), if applicable, **and**
- Preparer tax identification number (PTIN).

Account Changes

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to floridarevenue.com/taxes/updateaccount, then select "Change address or account status."

To Amend a Return

Amended returns must include all schedules and attachments, even those not affected by the amendment. Be sure to check the "Amended Return" box on Form DR-908 and list the reason(s) for amending the return. **All amended returns must bear an original signature as described above.**

Declaration of Estimated Tax

Taxpayers are required to make three installment payments (Form DR-907) based on prior year tax due or current taxes due. You are able to file and pay insurance premium tax installments electronically using the Department's secure website.

When is the installment payment due and payable?

Installments of tax are due and payable on April 15, June 15, and October 15 of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day.

What are the installment payments based on?

Installments are based on the estimated gross amount of receipts of insurance premiums or assessments received during the immediately preceding calendar quarter. The second quarter installment due June 15 (not July 15) requires the estimate to be through June 30. **All of the taxes reported on Form DR-908 are subject to installment payment requirements, not just the insurance premium tax reported on Schedule I of Form DR-908.** Because of the complexities of computing the standard 90 percent (.90) installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27 percent (.27) of the tax due in the preceding year for each installment payment. If each installment is 27 percent (.27) of the amount of the annual tax reported on the preceding year's Form DR-908 (Line 11 minus Line 9 and Line 10), there will be no installment penalty. The installment amounts that must be paid to meet the prior year exception are decreased by the amount of Florida Tax Credit Scholarship Program credit earned with contributions made during the current year.

Where to Mail Your Form DR-907 and Payment:

Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0150

Penalty

Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90 percent (.90) of the amount finally shown to be due in any quarter, and/or who fails to report and timely pay any tax due with the final return is subject to a penalty of 10 percent (.10) on any underpayment of taxes or delinquent taxes due and payable for that quarter and/or on any delinquent taxes due and payable with the final return.

Interest

Interest accrues when a taxpayer fails to pay any amount due or any portion thereof, on or before the due date. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior year interest rates, visit floridarevenue.com/taxes/rates.

Contact Us:

Information, forms and tutorials are available on the Department's website at floridarevenue.com.

If you have any questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to **tax questions**, write:

Taxpayer Services MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Get the Latest Tax Information

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to floridarevenue.com/dor/subscribe

Part Two
Specific Instructions

General Information Questions

Your name, address, FEIN, and Florida code must be entered on the return and payment coupon. Check the appropriate box: "Original," "Amended," or "Final." List the reason(s) for amending the return. If you check the "Final Return" box, include a reason and attach appropriate documentation. Provide your state of domicile, the location of your corporate books, and the phone number, fax number, e-mail address, and name of the individual to be contacted if the Department requires additional information.

Chapter 624, F.S., provides that a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees, policy fees, and gross deposits received from subscribers to reciprocal or interinsurance agreements, annuity premiums, or considerations, and the gross underwriting profit on wet marine and transportation insurance be paid to the Department of Revenue for the following:

- a) Life and health insurance policies covering persons resident in the State of Florida and all other types of policies and contracts (except annuity policies or contracts) covering property, subjects, or risks located, resident, or to be performed in the State of Florida, omitting premiums on reinsurance assumed and deducting return premiums or assessments. No deductions shall be allowed for reinsurance ceded to other insurers, for monies paid upon surrender of policies or certificates for cash surrender value, for discounts or refunds for direct or prompt payment of premiums or assessments, for dividends of any nature or amount paid and credited or allowed to holders of insurance policies, certificates, or surety, indemnity, reciprocal, or interinsurance contracts or agreements.
- b) Gross receipts on annuity policies or contracts paid by holders in the State of Florida. The premium tax authorized by s. 624.509(1)(b), F.S., shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to annuity holders.
- c) Gross underwriting profit on wet marine and transportation insurance written in the State of Florida. Such gross underwriting profit shall be ascertained by deducting from the net premiums (gross premiums less all return premiums and premiums for reinsurance) the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during such calendar year under such contracts.

Line 8. Retaliatory Tax

Compute any applicable retaliatory tax pursuant to s. 624.5091, F.S., using Schedule XIV, and enter the retaliatory tax due. A copy of the state of incorporation’s Insurance Premium Tax Return, Corporate Income Tax Return and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached for any insurer required to compute retaliatory tax.

Line 9. Filing Fees

Per s. 624.501(4), F.S., a \$250 quarterly/annual filing fee is imposed for those insurers required to file the annual statement. The 4th quarter annual statement filing fee is due with this return. Total all quarterly filing fees for the year (should be \$1,000) and enter this amount here, on Page 1, Line 9, and on Schedule XIV, Line 9, in Column A.

Note: Prepaid limited health service organizations, fraternal benefit societies, and legal expense insurance corporations must report and pay their quarterly/annual statement filing fees to the Office of Insurance Regulation. Therefore, their filing fees are zero for the purposes of Page 1, Line 9, of this return.

Line 10. Insurance Policy Surcharge and Payment Due From FLAHIGA Refund

Add the surcharge due from Schedule XVI and the payment due from Schedule XVII and enter the result on Line 10.

Line 11. Total Tax Due

Enter the total of Lines 3 through 10 on Line 11 as total tax due.

Line 12. Installment Payments

Include on Line 12 all amounts paid on Line 6 of Form DR-907 for the taxable year, including penalty and interest.

If filing an amended return, be sure to add (on the line provided) the amount paid or deduct the amount refunded when you filed your original return.

Line 13. Net Tax Due or Overpayment

Subtract the amount on Line 12 from Line 11 and enter the difference of tax due or overpayment.

Lines 14 and 15. Penalty and Interest

If payment with this return includes interest which has accrued or penalty which has been incurred, the respective amounts should be entered on these lines. If a taxpayer has underpaid installment payments, penalty and interest should be computed and included on these lines.

A penalty of 10 percent (.10) is imposed on any underpayment of taxes or delinquent taxes. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior period interest rates, visit our website or contact Taxpayer Services (see “Contact Us” on Page 2).

Line 16. Amount Due With This Return

Add the total of Lines 13 through 15 to reflect the amount due with the return. Enter the amount here and on the payment coupon.

Line 17. Amount of Overpayment to be Refunded

Enter the amount of overpayment to be refunded. Enter the amount here and on the payment coupon.

**Computation of Insurance Premium Taxes and Fees
Line-By-Line Instructions**

Line 1. Total Premium Tax Due

Compute your total premium tax due from Schedule I on the basis of the applicable tax rates imposed by or subject to s. 624.509(1) and (2), F.S.

This calculation does not include wet marine and transportation tax. (See Line 5 and Schedule XI instructions.) Enter the total from Schedule I, Line 12.

Line 2. Credits Against the Tax

Enter the total credits against the tax from Line 11, Schedule III. However, in no event shall the total credits against the tax entered here exceed the total tax due.

Line 3. Net Premium Tax Due

Subtract Line 2 from Line 1 to arrive at net premium tax due. This line cannot be less than zero.

Line 4. State Fire Marshal Regulatory Assessment and Surcharge on Commercial Properties

Compute your regulatory assessment under the provisions of s. 624.515, F.S., using Schedule X. Compute the amount due for the surcharge under the provisions of s. 624.515(2), F.S., using Schedule X. Enter the total from Schedule X.

Line 5. Wet Marine and Transportation Tax

Compute the tax imposed by s. 624.510(1), F.S., on wet marine and transportation insurance using Schedule XI and enter the total.

Lines 6 and 7. Firefighters’ and Municipal Police Officers’ Retirement Trust Funds

Compute the total excise tax due imposed under ss. 175.101 and 185.08, F.S., for the Firefighters’ Pension Trust Fund and the Municipal Police Officers’ Retirement Trust Fund, respectively, using Schedules XII and XIII and enter the totals on Lines 6 and 7, respectively.

The Department will pay interest on requested refunds not refunded by the later of:

- The July 31st immediately following the March 1st due date of the insurance premium tax return (Form DR-908); or
- 90 days from receipt of a complete return.

A complete return (Form DR-908) should contain all necessary documentation establishing the overpayment. Interest paid by the Department will be based upon a statutory floating rate that may not exceed 11 percent (.11). For current and prior year interest rates, visit our website or contact Taxpayer Services (see “Contact Us” on Page 2).

Schedule I
Computation of Insurance Premium Tax

Line 1. Property/Casualty/Miscellaneous

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation. Some examples of excluded premiums that are included in direct written premiums are: Motor Vehicle Service Agreement premiums and Service Warranty Association premiums under Chapter 634, F.S., that are subject to sales tax; Federal Crop Insurance Corporation premiums and premiums reinsured by the Federal Crop Insurance Corporation that are preempted from state taxation under s. 400.352 of Chapter IV of Title 7 of the Code of Federal Regulations; free premiums (uncollected premiums from policies where insurance coverage was provided without being paid by policyholder - net of subsequent collected amounts); federally preempted federal employee health benefit plan premiums; and federally preempted Medicare part D and Medicare Choice Plus premiums.
- c) Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for property/casualty and miscellaneous policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the “Tax Due” column.

* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Exhibit of Premiums and Losses) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

Line 2. Life

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.

- b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums.

- c) Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for life policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the “Tax Due” column.

* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

Line 3. Accident and Health

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- a) Additional Taxable Premiums – Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation. Some examples of excluded premiums that are included in direct premiums written are: federally preempted federal employee health benefit plan premiums; federally preempted Medicare part D premiums; and federally preempted Medicare Choice Plus premiums.
- c) Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for accident and health policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the “Tax Due” column.

* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

Line 4. Prepaid Limited Health Service Organizations

Premiums, contributions, and assessments received by prepaid limited health service organizations under Chapter 636, F.S., are taxable at a rate of 1.75 percent (.0175). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.75 percent (.0175). Enter the result in the “Tax Due” column.

Line 5. Commercial Self-Insurance Funds

Premiums, contributions, and assessments received by commercial self-insurers under s. 624.475, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the “Tax Due” column.

Line 6. Group Self-Insurance Funds

Premiums, contributions, and assessments received by group self-insurers under s. 624.4621, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the “Tax Due” column.

Line 7. Medical Malpractice Self-Insurance

Premiums, contributions, and assessments received by a medical malpractice self-insurance fund under s. 627.357, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 8. Assessable Mutual Insurers

Premiums, contributions, and assessments received by an assessable mutual insurer under s. 628.6015, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 9. Corporation Not-for-Profit Self-Insurance Funds

Premiums, contributions, and assessments received by a corporation not for profit self-insurance fund under s. 624.4625, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 10. Public Housing Authorities Self-Insurance Funds

Premiums, contributions, and assessments received by public housing authorities self-insurance funds under s. 624.46226, F.S., are taxable at a rate of 1.6 percent (.016) under s. 624.46226, 624.4621, or 624.475, F.S. Enter the taxable premium, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 11. Annuity Premiums

Enter the total from Schedule II, Line 3 in the "Tax Due" column on Line 11.

Line 12. Total Premium Tax Due

Add Lines 1c, 2c, 3c, and 4 through 11 and enter the total premium tax due on Line 12. The total premium tax due is then entered on Page 1, Line 1 of the return. If zero or less, enter -0-.

Schedule II
Annuity Consideration Premiums

Line 1. Total Annuity Premiums

Enter the amount of gross receipts on annuity policies or contracts paid by holders in the State of Florida. Multiply the total premiums by the rate of 1 percent (.01), and enter the tax due in the corresponding column.

This tax must be assessed when the annuity premium is received, not when the annuity matures or is otherwise terminated.

Line 2. Tax Savings Credited to Annuity Holders

Per s. 624.509(8), F.S., the premium tax shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to the annuity holders. Upon request by the Department of Revenue, any insurer availing itself of this provision shall submit to the Department evidence which establishes that the tax savings derived have been credited to annuity holders. The term "holders" includes employers contributing to an employee's pension, annuity, or profit-sharing plan.

Enter the amount of the tax savings, if any, in the appropriate column.

Line 3. Total Annuity Premiums Due

Subtract Line 2 from Line 1; enter the difference on Line 3, and on Schedule I, Line 11. If zero or less, enter -0-.

Schedule III
Credits Against The Premium Tax

Line 1. Workers' Compensation Administrative Assessment Credit

Enter the amount from Schedule VI, Line 4.

Line 2. Firefighters' Pension Trust Fund Credit

Enter the amount from Schedule XII - B, Line 3 minus any Firefighters' Pension Trust Fund credit used on Schedule XI, Line 6.

Line 3. Municipal Police Officers' Retirement Trust Fund Credit

Enter the amount from Schedule XIII - B, Line 3 minus any Municipal Police Officers' Retirement Trust Fund credit used on Schedule XI, Line 7.

Line 4. Eligible Corporate Income Tax Credit

Enter the amount from Schedule V, Line 11.

Line 5. Salary Tax Credit

Enter the amount from Schedule V, Line 12.

Line 6. Florida Life and Health Insurance Guaranty Association Credit

Enter the amount from Schedule VII, Line 1.

Line 7. Community Contribution Credit

Enter the amount of Community Contribution Credit approved for the tax year under s. 624.5105, F.S., less any Community Contribution Credit taken against the Wet Marine and Transportation Tax from Schedule XI, Line 8.

A copy of the approval letter must be attached to the Form DR-908 on which the credit is claimed. Any Community Contribution Credit not used in any single year may be carried forward for a period not to exceed five (5) years. If credit carryovers are used, attach a schedule reconciling all carryovers.

Line 8. Capital Investment Tax Credit

Enter the amount of the Capital Investment Tax Credit approved for the tax year.

Per s. 220.191(2), F.S., an annual investment tax credit is available to a qualifying business that establishes a qualifying project, as defined in s. 220.191(1)(g)1. and 2., F.S. **Attach a copy of the certification indicating that the insurer has been approved to receive this credit. A pro forma insurance premium tax return indicating the qualifying project's Florida premium tax liability for the year must also be attached to be able to claim this credit.** This credit is granted against only the portion of the Florida insurance premium tax liability generated by or arising out of a qualifying project. Insurers may apply for this credit with Enterprise Florida, Inc., at 850-298-6620.

The Capital Investment Tax Credit for qualifying projects defined in s. 220.191(1)(g)3., F.S., may not be claimed against the insurance premium tax.

Line 9. Florida Tax Credit Scholarship Program Credit

Enter the amount from Schedule V, Line 13.

Line 10. New Markets Tax Credit

Per s. 288.9916, F.S., a credit is available for a qualified investment under the Florida New Markets Development Program administered by the Department of Economic Opportunity. **Attach a copy of the credit certification.** You may carry forward any unused credit for a period not to exceed five (5) years.

Line 11. Total Credits

Enter the total of Lines 1 through 10 on Line 11. The total from Line 11 is then entered on Page 1, Line 2 of the return.

**Schedule IV
Computation of Salary Credit**

In addition to completing Schedule IV, you must answer Question A on Form DR-908, Page 2.

Under s. 624.509(5), F.S., a credit is allowed against the net tax imposed under s. 624.509, F.S., equal to 15 percent (.15) of the amount paid by an insurer in salaries to employees within the State of Florida, and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return.

The term "salaries" does not include amounts paid as commissions. The term "employees" does not include independent contractors or any person whose duties require that the person hold a valid license under the Florida Insurance Code, except "adjusters," "managing general agents," and "service representatives," as defined in s. 626.015, F.S.

When claiming a salary tax credit, there are certain requirements the insurer must meet to qualify for the credit. These requirements are:

- The employees claimed are not excluded under s. 624.509(5), F.S.
- The wages used in the credit calculation must be wages paid to the insurer's employees by the insurer claiming the credit.
- Those employees must be located or based in Florida.
- The insurer claiming the credit is the employer, and the employees are covered by the unemployment compensation provisions contained in Chapter 443, F.S.

An affiliated group of corporations that created a service company within its affiliated group on **July 30, 2002** may allocate the salary of the service company employees under certain circumstances. See s. 624.509(5)(b)4., F.S.

Net tax is defined as the tax imposed after deductions from the total premium tax due for the Firefighters' Pension Trust Fund Credit, the Municipal Police Officers' Retirement Trust Fund Credit, and the total corporate tax paid.

An insurer that made an irrevocable election **on or before August 1, 2005**, for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., may allocate the eligible salaries of the affiliated group to the members of the affiliated group that are covered by the election. The amount of salary credit allowed under this exception is limited to the combined Florida salary tax credits allowed for all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, divided by the combined Florida taxable premiums written by all insurance companies that were members of the affiliated group of corporations for

the tax year ending December 31, 2002, multiplied by the combined Florida taxable premiums of the affiliated group of corporations for the current year. **Insurers who are covered by an election under s. 624.509(5)(a)2., F.S., must include a calculation of the current year Salary Credit Cap for the Affiliated Group (Total Florida Taxable Premiums for the Tax Year times Affiliated Group 2002 Factor), an allocation of the affiliated group's eligible salaries to the individual entities in the affiliated group, and the amount of salary credit that is being claimed by each individual entity covered under the election.** The sum of the salary credits taken by all members of the affiliated group must not exceed the yearly salary credit cap. A reduction in salary credit for one or more of the entities in the affiliated group may be required should the total salary credits claimed by all members exceed the allowed cap. The reduced credit amount should be placed on Line 12 of Schedule V.

The exception to the standard salary tax credit requirements for mutual insurance holding companies that were in existence on or before January 1, 2000, in s. 624.509(5)(b)5., F.S., is NOT VALID because the associated funding provision in s. 28 of House Bill 1813 was vetoed by Governor Bush on June 20, 2005. (See ss. 26 and 28 of Chapter 2005-280, Laws of Florida [L.O.F.] and Governor Bush's veto letter of SB 1813, s. 28 dated June 20, 2005.) No other funding has been provided at this time.

Insurers claiming this credit must attach a copy of their quarterly Form RT-6 to their annual premium tax return, Form DR-908. Form RTS-71 must also be attached with the corresponding RT-6 forms, when a portion of concurrent employees' wages are claimed as eligible salaries. If you electronically file Forms RT-6 and RTS-71, you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee's gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. If an insurer is claiming a salary tax credit, Form DR-908 is considered incomplete without this documentation.

Line 1. Total Premium Tax Due

Enter the total from Schedule I, Line 12.

Lines 2 and 3. Firefighters' and Municipal Police Officers' Retirement Fund Credits

Enter the total taxes computed from Schedules XII-B and XIII-B, respectively, onto Lines 2 and 3 respectively.

Line 4. Corporate Income Tax Paid

Enter the total amount paid from Florida Form F-1120, Line 13 for corporate income tax reported on the return due during calendar year 2018. The credit granted for corporate income tax is available for the annual period in which such tax payments are made. Payments of estimated income tax under Chapter 220, F.S., shall be deemed paid either at the time the insurer actually files its annual returns under Chapter 220, F.S., or at the time such returns are required to be filed, whichever occurs first.

If a consolidated corporate income tax return is filed, enter the insurance company's pro rata share of the consolidated

income tax paid. Each company in the affiliated group with positive income is allocated a share of the income tax paid. An insurance company with positive income is allocated part of the consolidated income tax paid based on its positive Florida income after additions and subtractions (before apportionment) over the total income of all companies within the affiliated group with positive Florida income after additions and subtractions (before apportionment). This ratio is used to allocate the consolidated income tax paid by the affiliated group to the members of the group with positive income.

For example, Company A (\$100,000 positive income after Florida additions and subtractions and before apportionment), Company B (\$100,000 positive income after Florida additions and subtractions and before apportionment), and Company C (\$50,000 loss after Florida additions and subtractions and before apportionment) filed a Florida consolidated corporate income tax return and paid \$5,000 in tax. Company C is not allocated any of the consolidated corporate income tax paid because it did not have any positive income. Company A is allocated \$2,500 ($\$100,000 / \$200,000 \times \$5,000$). Company B is allocated \$2,500 ($\$100,000 / \$200,000 \times \$5,000$).

Line 5. Total (Net Tax)

Subtract Lines 2 through 4 from Line 1 and enter the difference. This is the net tax figure to be used for comparison purposes. If zero or less, enter -0-.

Line 6. Eligible Florida Salaries

Enter the total eligible Florida salaries. The insurer claiming the credit must be the employer of the claimed employees and must have satisfied the filing requirements of Chapter 73B-10, F.A.C.

If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., enter the allocated amount of the affiliated group's eligible salaries to the individual entity on Line 6.

Line 7. Computation of Credit

Multiply the total eligible Florida salaries from Line 6 by 15 percent (.15). Enter the result.

Line 8. Salary Credit (Available)

Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4, as the total available salary credit cannot exceed the net tax as computed on Line 5. If zero or less, enter -0-.

Line 1. Total Corporate Income Tax Paid

Enter the total corporate income tax paid from Florida Form F-1120, Line 13. For corporations filing on a consolidated basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.**

The individual credits claimed cannot exceed the total corporate income tax paid on the consolidated basis. For more information, see the instructions for Schedule IV, Line 4.

Line 2. Corporate Income Tax Credit Taken Against Wet Marine and Transportation Insurance Tax

Enter the credit taken on Schedule XI, Line 5, for corporate income tax.

Line 3. Eligible Net Corporate Income Tax

Subtract Line 2 from Line 1 in order to determine the eligible net corporate income tax.

Line 4. Salary Credit

Enter the salary credit computed on Schedule IV, Line 8.

Line 5. Total Premium Tax Due

Enter the total premium tax due from Schedule I, Line 12.

Line 6. Workers' Compensation Administrative Assessment Credit

Enter the credit computed on Schedule VI, Line 4.

Lines 7 and 8. Firefighters' and Municipal Police Officers' Retirement Trust Fund Credit

Enter the total excise taxes from Schedules XII-B and XIII-B onto Lines 7 and 8, respectively.

Line 9. Premium Tax Due After Deductions

Subtract the amounts on Lines 6, 7, and 8 from the Total Premium Tax Due on Line 5.

Line 10. Limitation of 65 Percent

Multiply Line 9 by 65 percent (.65) and enter the result.

Line 11. Eligible Corporate Income Tax

Enter the lesser of Line 3 or the limitation computed on Schedule V, Line 10. If zero or less, enter -0-.

Line 12. Salary Tax Credit

Enter the lesser of Line 4 or the difference between Lines 10 and 11. Lines 11 and 12 are to be entered on Schedule III, Lines 4 and 5 respectively. If zero or less, enter -0-. If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., and a reduction to the amount of salary tax credit is required, enter the reduced salary credit amount here.

Line 13. Florida Tax Credit Scholarship Program Credit

A credit is available against the insurance premium tax for contributions to nonprofit scholarship funding organizations (SFO) under the Florida Tax Credit Scholarship Program. Section 624.51055, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to an eligible SFO as provided in s. 1002.395, F.S., against any net tax due for a taxable year under s. 624.509(1), F.S.

However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

Schedule V

Corporate Income, Salary and SFO Credit Limitation

Under s. 624.509(4) and (5), F.S., the corporate income tax paid by an insurer shall be credited against, and to the extent thereof shall discharge, the liability for the insurance premium tax, and a credit of 15 percent (.15) of the amount paid by an insurer in salaries to employees located or based within the State of Florida and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return, shall be allowed against the net tax imposed by s. 624.509, F.S.

The total of the credit granted for the corporate income tax paid by an insurer and the salary tax credit granted shall not exceed 65 percent (.65) of the premium tax due after deductions taken for the excise taxes paid to fund the Firefighters' and Municipal Police Officers' Retirement Trust Funds, and for the Workers' Compensation Assessment.

1. deductions for assessments made pursuant to s. 440.51, F.S. (workers compensation administrative assessments),
2. credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds), and
3. credits for income tax paid under Chapter 220, F.S., and the salary credit allowed under s. 624.509(5), F.S., as these are limited by s. 624.509(6), F.S.

To learn more about this credit or to submit your application, for an allocation of credit, go to the Department's website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years (five [5] years for carry forward amounts from tax years beginning prior to January 1, 2018).

Enter the lesser of your eligible contributions to a nonprofit scholarship funding organization plus carry forwards under ss. 624.51055 and 1002.395, F.S., during the 2018 calendar year, or the result of (Schedule V, Line 9 less Schedule V, Lines 11 and 12).

Attach a copy of the certificate of contribution from each nonprofit scholarship funding organization to your Insurance Premium Taxes and Fees Return (Form DR-908).

Schedule VI

Workers' Compensation Administrative Assessment Credit Limitation

Line 1. Premiums Written

Enter the total workers' compensation premiums written from the Florida Business Page from the Florida Annual Statement filed with the State of Florida. If zero or less, enter -0-.

Line 2. Tax Rate of 1.75 Percent

Multiply the total workers' compensation premiums written by the tax rate of 1.75 percent (.0175), or 1.6 percent (.016) for self-insurers.

Line 3. Administrative Assessments Paid to Workers' Compensation Trust Fund

The credits for the administrative assessments paid to the Workers' Compensation Trust Fund should relate to the four quarterly writings for which the assessments are levied. Only four assessments may be claimed for each tax year. The fourth quarter assessment must be paid by March 1 of the next year in order to receive credit.

3a - d. Enter the amount of the administrative assessment paid to the Workers' Compensation Trust Fund for each calendar quarter.

Enter the total amount of the administrative assessments paid to the Workers' Compensation Trust Fund pursuant to s. 440.51, F.S. **Copies of Department of Financial Services' Carrier and Self Insurance Fund Quarterly Premium Reports must be attached.** If total assessments paid are zero or less, enter -0-.

Line 4. Workers' Compensation Administrative Assessment Credit

Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1.

Schedule VII

Florida Life and Health Insurance Guaranty Association (FLAHIGA) Credit

Under s. 631.72, F.S., a member insurer of FLAHIGA may take credit against its premium or income tax liabilities any assessments for each year following the year in which the assessment was paid. However, if a member insurer should cease doing business, all uncredited assessments may be credited against its premium or corporate income tax liability for the year it ceases doing business. Uncredited assessments cannot be transferred to another entity.

Attach a copy of the Assessment Levy and a copy of the certificate of contribution for each assessment claimed as a credit. Enter the amounts of Class B and C assessments paid and the refunds received for each year and then total. Multiply the total assessments paid by the applicable rate for each year.

Line 1. Total FLAHIGA Credit

Enter the total credit amount here and on Schedule III, Line 6. If zero or less, enter -0-.

Schedules VIII and IX

Not Used

Schedule X

State Fire Marshal Regulatory Assessment Tax/Surcharge

A regulatory assessment of 1 percent (.01) is imposed on every domestic, foreign, and alien insurer issuing policies of fire insurance in Florida. In addition, each insurer authorized to transact insurance business in Florida must remit a .1 percent (.001) surcharge on all gross direct fire, allied lines, and multiple peril insurance premiums written on commercial property located within Florida. (s. 624.515, F.S.)

Total Premiums

The amount of premiums to be entered in Schedule X in the column titled "Total Premiums" is:

1. The Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums) which are reported on the Florida Business Page of the Florida Annual Statement;
2. Plus additional taxable premiums (some examples of additional taxable premiums are finance and service charges, and managing agent fees);
3. Less excluded premiums (some examples of excludable premiums are any premiums that are federally preempted from state taxation and free premiums [uncollected premiums from policies where insurance coverage was provided without being paid by a policyholder – net of subsequent collected amounts]).

Be sure to include a reconciliation of Florida premiums on the Annual Statement to the amount in the "Total Premiums" column.

Attach a copy of the Florida Business Page from the Annual Statement filed with Florida to Form DR-908.

Types of Fire Premiums

“Fire insurance” means the insurance of structures or other property, including real and tangible property, at fixed locations against loss or damage to such structures or other described properties from the risks of fire and lightning.

“Allied lines” means the insurance of structures or other property against loss or damage to such structures or other properties from the risks of tornado, windstorm, hail, sprinkler or water damage, explosion, riot or civil commotion, flood, rain, and damage from aircraft or vehicle.

Lines 1 through 13.

Enter the amounts of premiums written for the types of policies listed. Multiply the total premiums by the percentage applicable to the peril of fire (Fire Percentage). Please see Lines 3 and 4 for commercial multiple peril policies to facilitate proper reporting using the correct fire percentage on commercial multiple peril policy premiums for rental condo units. For Crop on Line 6, combine the premiums for multiple peril crop and private crop.

Note: When the books, records, and percentage assessment methodology used by an insurer clearly demonstrate without exception a lesser fire percentage than those listed, the insurer may apply the lesser fire percentages. The Department will audit the insurer’s return when a fire percentage used is less than the percentage listed.

Line 14. Total Taxable Premiums

Add the taxable premiums on Lines 1 through 13 and enter the total. If zero or less, enter -0-.

Line 15. State Fire Marshal Tax Due

Multiply the total on Line 14 by the rate of 1 percent (.01) and enter the result.

Line 16. Additional Premiums Subject to Surcharge

Enter any additional premiums not included in the amounts on the lines marked with an asterisk (*) (Lines 2, 3, 4, 5, 6, and 8) above that are subject to the surcharge. Attach a schedule with an explanation to your Form DR-908.

Line 17. Total Premiums Subject to Surcharge

Enter the total premiums from the lines marked with an asterisk (*) (Lines 2, 3, 4, 5, 6, 8, and 16) indicating commercial fire, commercial multiple peril, farmowners multiple peril, crop, and commercial allied lines, plus the premiums from any other policy of fire, allied lines, or multiperil insurance that insures commercial property located in this state. If zero or less, enter -0-.

Line 18. Surcharge Due

Multiply the total on Line 17 by the rate of .1 percent (.001) and enter the result.

Line 19. Total State Fire Marshal Tax Due Plus Total Surcharge Due

Enter the sum of the State Fire Marshal Tax and the Surcharge here and on Page 1, Line 4 of the return.

Wet marine and transportation insurers are entitled to a credit for corporate income tax imposed under Chapter 220, F.S., for the year paid, the community contribution credit and the excise taxes levied under ss. 175.101 and 185.08, F.S. **If the credits available exceed the tax, only include the amount of credits necessary to eliminate the tax. Total excise tax credits available for the insurance premium tax levied under s. 624.509, F.S., must be reduced by credits that are applied against the wet marine and transportation tax.**

Line 1. Net Premiums

Enter the net premiums (gross premiums less return premiums and reinsurance) for wet marine and transportation policies written in the State of Florida during the calendar year.

Line 2. Net Losses Paid

Enter the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during the calendar year for any such contracts.

Line 3. Gross Underwriting Profit

Subtract Line 2 from Line 1, and enter the difference. Note: If zero or less, enter -0- on this line and on Lines 4 through 8, and go to Line 9.

Line 4. Wet Marine and Transportation Tax

Multiply the total on Line 3 times the rate of .75 percent (.0075) and enter the tax.

Line 5. Corporate Income Tax Credit

Enter the corporate income tax paid from Florida Form F-1120 (Line 13) or a lesser amount necessary to eliminate the tax due on Line 4.

If Line 4 minus Line 5 totals zero, enter zero on Lines 6 through 8, and go to Line 9.

Line 6. Firefighters’ Pension Trust Fund Credit

Enter the amount computed on Schedule XII-8, Line 3, or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amount on Line 5.

If Line 4 minus Line 5 and Line 6 totals zero, enter zero on Lines 7 and 8, and go to Line 9.

Line 7. Municipal Police Officers’ Retirement Trust Fund Credit

Enter the amount computed on Schedule XIII-8, Line 3 or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5 and 6.

If Line 4 minus Line 5, Line 6, and Line 7 totals zero, enter zero on Line 8 and go to Line 9.

Line 8. Community Contribution Credit

Enter the total credits approved under s. 624.5105, F.S., for the tax year or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5, 6, and 7.

Line 9. Net Tax Due

Subtract Lines 5 through 8 from Line 4. Enter the result here and on Page 1, Line 5 of the return.

Note: This amount cannot be less than zero.

Schedule XI
Wet Marine and Transportation Tax

Under s. 624.510, F.S., an insurer writing policies of wet marine and transportation insurance as defined in s. 624.607(2), F.S., shall pay a tax of .75 percent (.0075) of the gross underwriting profit.

**Schedules XII and XIII
Firefighters' and Municipal Police Officers' Retirement
Trust Funds**

Use the physical location of the property when allocating premiums to the appropriate fire control district or municipality. Do not use ZIP codes as a means of identifying the location of the risk, as they do not provide a sufficient level of detail to identify the appropriate city or district and may result in an inaccurate allocation of premiums.

In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2.

Sections 175.101 and 185.08, F.S., provide for each municipality and/or fire district having a lawfully established firefighters' pension trust fund and/or a lawfully established municipal police officers' retirement trust fund, respectively, to assess against an insurer engaged in the business of property insurance and/or casualty insurance, respectively, an excise tax on all premiums collected on property within the corporate limits of any such municipality or within the boundaries of any special fire control district.

Regarding the Firefighters' Pension Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on property insurance as defined in s. 624.604, F.S., and includes the following lines: fire, allied lines, flood, earthquake, aircraft, and aggregate write-ins for other lines of business meeting the definition of property insurance.

Regarding the Municipal Police Officers' Retirement Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on casualty insurance as defined in s. 185.02(2), F.S., and includes the following lines: private passenger auto no-fault (personal injury protection), other private passenger auto liability, commercial auto no-fault (personal injury protection), other commercial auto liability, private passenger auto physical damage, commercial auto physical damage, fidelity, burglary and theft.

Additionally, in the case of multiple peril policies which include both property and casualty coverage for a single premium, 70 percent (.70) of such premium shall be used as the basis for the Firefighters' Pension Trust Fund assessment reported on Schedule XII and 30 percent (.30) of such premium shall be used as the basis for the Municipal Police Officers' Retirement Trust Fund reported on Schedule XIII. Such multi-peril insurance includes the following lines: farm owners' multiple peril, homeowners' multiple peril, and commercial multiple peril.

For Schedules XII and XIII, report all premiums received under property insurance policies and/or casualty insurance policies, respectively, covering or insuring property located within the corporate limits of the municipalities and/or fire control districts listed for the calendar year ended December 31, 2018. This must include any business being written in a pool or association arrangement. Multiply the total premiums by the applicable rate of 1.85 percent (.0185) for property policies reported on Schedule XII-B, and by .85 percent (.0085) for casualty policies reported on Schedule XIII-B. Enter the total tax for each excise tax on Line 3 of Schedules XII-B and XIII-B respectively, and on Page 1, Lines 6 and 7 respectively.

If a significant variance exists between the figures reported on your prior year return, a written explanation will be required. A significant variance is considered an increase or decrease of greater than 10 percent (.10) for any municipality or fire control district. Please review the figures on Schedules XII and XIII of your 2018 return and the information you reported last year. **If a significant variance exists, you must attach a detailed explanation clarifying the variance between your 2017 and 2018 returns.**

The Department of Revenue created a database that insurers may use in assigning their premiums and policies to the various participating local taxing jurisdictions. This database is available for free at floridarevenue.com/taxes/pointmatch. This database was created pursuant to ss. 175.1015 and 185.085, F.S. These statutes provide that insurers who exercise due diligence in using the Department's database to assign their premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to, liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Insurance companies that do not use the electronic database provided by the Department of Revenue and do not exercise due diligence in applying the electronic database, are subject to a .5 percent (.005) penalty on the total premium per policy that is improperly assigned.

The Department of Revenue; the Department of Financial Services, Office of Insurance Regulation; and the Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office, administer the Chapter 175 and 185, F.S., taxes.

- * The Department of Financial Services, Office of Insurance Regulation has authority to impose the .5 percent (.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
- * The Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office administers the retirement trust funds, distributes monies to the local taxing jurisdictions, and notifies the Office of Insurance Regulation when insurers fail to comply.
- * The Department of Revenue creates and maintains the database and collects the Chapter 175 and 185, F.S., taxes on its forms. When processing the Insurance Premium Tax returns, the Department of Revenue often contacts insurers about variances between the current year and prior year amount of premium reported for the various local taxing jurisdictions, to help ensure that the proper amounts are reported by the insurer to the proper local taxing jurisdictions.

Sections 175.151 and 185.13, F.S., provide that an insurer's certificate of authority may be canceled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

**Schedule XIV
Retaliatory Tax Computation**

Per s. 624.5091(1), F.S., when by or pursuant to the laws of any other state or foreign country any taxes, licenses, and other fees, in the aggregate, and any fines, penalties, deposit requirements, or other material obligations, prohibitions, or

restrictions are or would be imposed upon Florida insurers or upon the agents or representatives of such insurers, which are in excess of such taxes, licenses, and other fees, in the aggregate, or which are in excess of the fines, penalties, deposit requirements, or other obligations, prohibitions, or restrictions directly imposed upon similar insurers, or upon the agents or representatives of such insurers, of such other state or country under the statutes of this state, so long as such laws of such other state or country continue in force or are so applied, the same taxes, licenses, and other fees, in the aggregate, or fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions of whatever kind shall be imposed by the Department of Revenue upon the insurers, or upon the agents or representatives of such insurers, of such other state or country doing business or seeking to do business in this state.

For any insurer required to compute retaliatory tax, **a copy of the state of incorporation's Insurance Premium Tax Return, Corporate Income Tax Return, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.**

The calculations should be based on the state of incorporation's tax laws, licenses, and fees using the level of premiums written in Florida by the alien or foreign insurer and their Florida personnel and property. Subsection 624.5091(3), F.S., provides that the retaliatory provisions do not apply as to personal income taxes, nor as to sales or use taxes, nor as to reimbursement premiums paid to the Florida Hurricane Catastrophe Fund, nor as to emergency assessments paid to the Florida Hurricane Catastrophe Fund, nor as to ad valorem taxes on real or personal property, nor as to special purpose obligations or assessments imposed in connection with particular kinds of insurance other than property insurance. Therefore, no calculations should be included for Workers' Compensation Assessments, the Florida Comprehensive Health Association Assessment, or any other special purpose obligations or assessments in connection with particular kinds of insurance other than property insurance. If the state of incorporation allows, for example, a credit or tax rate reduction or abatement based on personnel or property, the foreign or alien insurer's Florida personnel or property must be used to calculate the credit or rate reduction or abatement.

Note: New York insurers must amend Form DR-908 if the computation of the CT33/CT33M changes from the amount estimated when the original Form DR-908 was filed.

Line 1. Net Premium Tax Due

The net premium tax due is used as a starting point for retaliatory calculations (gross premium tax due less credits). Add the net premium tax due from Page 1, Line 3 to the wet marine and transportation tax from Page 1, Line 5. Enter the result in Column A. For Column B, calculate what the net premium tax due would be if the volume of Florida premiums were written in the state of incorporation and the insurer's Florida personnel and property were in the state of incorporation.

Line 2. 80 Percent of Salary Tax Credit Taken

Per s. 624.5091(1), F.S., 80 percent (.80) of the credit provided by s. 624.509(5), F.S., (salary credit subject to the limitations) shall not be taken into consideration. Calculate 80 percent

(.80) of the Salary Tax Credit (Page 3, Schedule III, Line 5) and enter the result in Column A. If a salary credit is given against the premium tax in the state of incorporation, enter 80 percent (.80) of that salary credit in Column B based on Florida premium volume and Florida personnel and property.

Line 3. Total Corporate Income Tax

Enter the total corporate income tax paid (Florida Form F-1120, Line 13) in Column A. For corporations filing on a consolidated basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.** If a corporate income tax is imposed on insurers writing premiums in the state of incorporation, calculate the amount of corporate income tax based on the laws of that state and using the level of premiums written in Florida, and enter the amount computed in Column B.

Note: When calculating corporate income tax for the state of incorporation, use the income, apportionment factor, and other facts that existed for the taxable year whose return would have been filed in the calendar year 2018 calculated by using your Florida business.

Line 4. Intentionally Left Blank

Line 5. Firefighters' Pension Trust Fund

Enter the amount from Page 1, Line 6 in Column A. If an excise tax on property insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

Line 6. Municipal Police Officers' Retirement Trust Fund

Enter the amount from Page 1, Line 7 in Column A. If an excise tax on casualty insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

Line 7. Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)

Only the property portion of the FIGA assessments may be added to the retaliatory schedule per s. 624.5091, F.S., and Rule 12B-8.016(3), F.A.C. Enter the calculated property portion of FIGA assessments allowed using the method described below. Provide your computation schedule and copies of FIGA certificates. Property insurance as defined in s. 624.604, F.S., includes the following lines: fire, flood, earthquake, aircraft, industrial fire, industrial extended coverage, mobile home physical damage, and aggregate write-ins for other lines of business meeting the definition of property insurance.

Calculation: Determine the property portion of each type of premium subject to the FIGA assessment, and total the results. Next, divide the total property portion by the total premiums (property and casualty) subject to the FIGA assessment. Take the resulting ratio (carried to six decimal places) times the FIGA assessment paid. Perform this computation for each FIGA assessment paid and add the results for the total allowable FIGA assessment to be included on Line 7, Column A.

The Formula to Calculate the Property Portions of the FIGA Assessment is:

A ÷ B × C

A= Property Insurance Premiums Subject to FIGA Assessment

B= Total Insurance Premiums Subject to FIGA Assessment

C= FIGA Assessment levied by Florida Insurance Guaranty Association

Enter any guaranty assessment related to property insurance that may be imposed in the state of incorporation in Column B, by calculating the assessment a similar Florida insurer would have been assessed.

Line 8. Fire Marshal Taxes

Enter the amount from Page 1, Line 4 in Column A. Enter any fire marshal tax which may be imposed upon insurers writing premiums in the state of incorporation, using the level of premiums written in Florida, in Column B.

Line 9. Annual and Quarterly Statement Filing Fee

Enter the total annual and quarterly statement filing fees from Page 1, Line 9 in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

Line 10. Annual License Tax and Certificate of Authority

Enter the amount paid to the State of Florida for the annual license tax and the certificate of authority of the insurer in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

Line 11. Agents' Fees

Enter the agents' fees paid by the insurer or agent to the State of Florida in Column A. Enter any like or similar fee imposed upon insurers or agents writing premiums in the state of incorporation using the insurer's Florida agents, in Column B.

Line 12. Other Taxes and Fees

Enter any other taxes and fees which may be imposed upon insurers writing premiums in the State of Florida or the state of incorporation in Column A and Column B, respectively. Please include a schedule itemizing each of these taxes or fees.

Any **Capital Investment Tax Credit** claimed on Schedule III, Line 8, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Community Contribution Tax Credit** claimed on Schedule III, Line 7, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Florida Tax Credit Scholarship Program Credit** claimed on Schedule III, Line 9, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **New Markets Tax Credit** claimed on Schedule III, Line 10, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

For the capital investment tax credit, community contribution tax credit, Florida Tax Credit Scholarship Program Credit and new markets tax credit, only include amounts on this line to the extent they reduced the insurance premium tax and wet marine and transportation tax on Line 1.

Line 13. Workers' Compensation Credit

Enter the workers' compensation credit claimed from Schedule III, Line 1, in Column A. Enter any similar credit against the state of incorporation premium tax, in Column B.

Line 14. Total

Enter the sum of Lines 1 through 13 for both Column A and Column B.

Line 15. Retaliatory Tax Due

Subtract the total on Line 14 for the State of Florida (Column A) from the total on Line 14 for the state of incorporation (Column B), and enter the total tax here and on Page 1, Line 8. If zero or less, enter -0-.

Schedule XV

Not Used

**Schedule XVI
Insurance Policy Surcharge**

Section 252.372, F.S., imposes a \$2 and \$4 surcharge on policies issued or renewed covering Florida residential or commercial real property.

Every insurer, must collect a surcharge from the policy holders of certain types of property insurance. The surcharge does not apply to policies on tangible personal property, except multiple peril type policies on residential or commercial properties and mobile homes.

The figures used in this schedule are for the entire calendar year and not just the fourth quarter.

Line A. Commercial

For the 2018 calendar year, enter the total number of commercial fire, commercial multiple peril, business owner's property, and all other policies covering commercial real property in Florida. Multiply by \$4 to determine the total amount due for commercial policies for the calendar year.

Line B. Residential

For the 2018 calendar year, enter the total number of residential fire, homeowners, mobile homeowners, tenant homeowners, condominium unit owners, and all other policies covering residential property in Florida. Multiply by \$2 to determine the total amount due for residential policies for the calendar year.

Add Lines A and B to determine the total surcharge due. Add this amount to the total payment due from Schedule XVII and enter the result on Page 1, Line 10.

**Schedule XVII
Payment Due from Florida Life and Health Insurance
Guaranty Association (FLAHIGA) Refund**

Subsection 631.72(3), F.S., provides that any sums acquired by refund pursuant to s. 631.718(6), F.S., from the association (FLAHIGA) which have until now been written off by contributing insurers and offset against insurance premium

or corporate income taxes as provided in subsection (1) and which are not needed for purposes of this part shall be paid by the insurer to the Department of Revenue for deposit with the Chief Financial Officer to the credit of the General Revenue Fund.

When FLAHIGA refunds money to an insurer from a previous assessment that was paid by the insurer, and the insurer had claimed credit or partial credit against its insurance premium tax or corporate income tax for that previous payment to FLAHIGA, the insurer is required to pay part of that refund to the Department of Revenue.

Line 1. Total Payment Due from FLAHIGA Refund

Enter any payment due as a result of FLAHIGA assessments claimed as credits against Florida insurance premium tax (Form DR-908, Schedule VII) or Florida corporate income tax (Florida Form F-1120, Schedule V) subsequently refunded by FLAHIGA in calendar year 2018. **If no refund was received from FLAHIGA during the tax year, the amount on Schedule XVII, Line 1, should be zero.** Add this amount to the total surcharge from Schedule XVI and enter the result on Page 1, Line 10.

Example .001 Rate

ABC Insurance Company paid a \$200,000 Class B FLAHIGA assessment in 1995. On its 1997 – 2004 insurance premium tax returns, ABC claimed FLAHIGA credits of \$200 (\$200,000 X .001) each year for its 1995 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1995 FLAHIGA assessment, was \$1,600 (\$200 for 8 years). In 2005 FLAHIGA issued ABC a refund of \$40,000 from the 1995 assessment. Per s. 631.72(3) F.S., a \$320 payment is due the Department of Revenue in 2005 from that refund (\$40,000 X .001 X 8 years). The \$320 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1997 through 2004 against its insurance premium tax or corporate income tax for the \$40,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of \$160,000 to FLAHIGA for its 1995 assessment when computing its FLAHIGA credit.

Example .05 Rate

ABC Insurance Company paid a \$300,000 Class B FLAHIGA assessment in 1998. On its 1999 – 2004 insurance premium

tax returns, ABC claimed FLAHIGA credits of \$15,000 (\$300,000 X .05) each year for its 1998 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1998 FLAHIGA assessment, was \$90,000 (\$15,000 for 6 years). In 2005, FLAHIGA issued ABC a refund of \$30,000 from the 1998 assessment. Per s. 631.72(3), F.S., a \$9,000 payment is due to the Department of Revenue in 2005 from that refund (\$30,000 X .05 X 6 years). The \$9,000 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1999 through 2004 against its insurance premium tax or corporate income tax for the \$30,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of \$270,000 to FLAHIGA for its 1998 assessment when computing its FLAHIGA credit.

From the examples above, the total amount that ABC is required to pay under s. 631.72(3), F.S., to the Department of Revenue in 2005 is:

$$\begin{aligned}
 & \$40,000 \text{ (1995 FLAHIGA refund)} \times .001 \times 8 \text{ years} = \$320.00 \\
 & \$30,000 \text{ (1998 FLAHIGA refund)} \times .05 \times 6 \text{ years} = \$9,000.00 \\
 & \text{TOTAL DUE} \qquad \qquad \qquad \qquad \qquad \qquad \qquad \qquad \underline{\underline{=\$9,320.00}}
 \end{aligned}$$

- The amount of payment due from FLAHIGA refunds should be based on the actual FLAHIGA credits taken by the insurer against its insurance premium tax or corporate income tax that were the result of the previous corresponding FLAHIGA assessment(s). If an insurer did not claim a FLAHIGA credit based upon the previous corresponding FLAHIGA assessment(s), no payment is required.
- The amount of the payment due from FLAHIGA refunds is not considered when determining whether the proper installments of tax were paid for the tax year.
- The amount of the payment due from FLAHIGA refunds is not included in the computation of the 27 percent (.27) exception for installment payments in the following tax year.

Like the FLAHIGA assessments, the FLAHIGA refund and the payment due from the FLAHIGA refund may not be included in the retaliatory tax computation.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-908	Insurance Premium Taxes and Fees Return	Rule 12B-8.003, F.A.C.
Form RT-6	Employer’s Quarterly Report	Rule 73B-10.037, F.A.C.
Form RTS-71	Quarterly Concurrent Employment Report	Rule 73B-10.037, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.



2018 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

The Department of Revenue has created a database that insurers may use in assigning premiums and policies to the various participating local taxing jurisdictions. It is available for free at floridarevenue.com/taxes/pointmatch. This database was created pursuant to sections (ss.) 175.1015 and 185.085, Florida Statutes (F.S.). In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2, about your use of the Department’s database.

These statutes provide that insurers who exercise due diligence in using the Department’s database to assign premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Sections 175.1015 and 185.085, F.S., specify that insurance companies that do not use the electronic database provided by the Department and do not exercise due diligence in applying the electronic database, are subject to a .5 percent (.005) penalty on the total premium per policy that is improperly assigned.

We review the figures reported on Schedules XII and XIII of your 2018 *Insurance Premium Taxes and Fees Return* (Form DR-908). **You should include a written explanation with your return if a significant variance exists between the figures reported on your 2017 and 2018 returns. A significant variance is considered an increase or decrease of greater than 10 percent for any municipality or fire control district.**

Your explanation should contain specific information. All explanations are subject to review by the Department of Management Services and the Department of Financial Services. Generally, more precise information than explanations such as “shift of business” or “business transfers” is required. If you are not sure your explanation will be acceptable, call the Department of Management Services at 850-922-0667.

Give careful attention to the amounts reported on Schedules XII and XIII. The monies reported by your company for each of these cities and districts fund retirement benefits for their police officers and firefighters. The money is distributed back

to each local taxing jurisdiction based on the information reported.

When completing Schedules XII and XIII:

- ✓ Report premiums based on the actual physical location of the property.
- ✓ Do not use ZIP codes to report premiums as they may not identify the appropriate city or district and can result in an inaccurate allocation of premiums.

Premiums must be reported accurately and timely. The Department of Financial Services, in Informational Memorandum 99-111M, reminded insurers authorized to write property and casualty insurance in the State of Florida of the requirements contained in Chapters 175 and 185, F.S. Insurers are required to keep an accurate account of all premiums sold within the city limits or fire control district boundaries for those cities and districts listed on Schedules XII and XIII. Each risk required to be reported to the Department of Revenue must be coded with the proper identifying fire district or municipality code in order for the Department of Management Services to accurately distribute premium tax allocations to the participating pension funds. Sections 175.151 and 185.13, F.S., provide that an insurer’s certificate of authority may be cancelled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

(Continued on back)

2018 Additions, Deletions, and Changes to Schedules XII and XIII

Code	City/District	Additions	
		County	Type
504	Kenneth City	Pinellas	Fire

Chapters 175 and 185, F.S., taxes are administered by three different state agencies:

- The Florida Department of Financial Services, Office of Insurance Regulation has the authority to impose the .5 percent (.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
- The Florida Department of Management Services, Division of Retirement, Municipal Police Officers’ and Firefighters’ Retirement Trust Funds Office:
 - Administers the retirement trust funds.
 - Distributes monies to the local taxing jurisdictions.
 - Notifies the Office of Insurance Regulation when insurers fail to comply.
- The Florida Department of Revenue:
 - Administers the database.
 - Produces, distributes, and processes the insurance premium tax forms.
 - Collects Chapters 175 and 185, F.S., taxes on Forms DR-907 and DR-908.
 - Contacts insurers when there is a variance in reported premiums between the current year and prior year for the local taxing jurisdictions. This review helps ensure that the proper amount(s) are reported by the insurer to the proper local taxing jurisdictions.

Need Assistance?

Information and forms are available on the Department’s website at floridarevenue.com

If you have any questions, contact Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a written reply to **tax questions**, write:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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Sign up to get email notices automatically when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Sign up at floridarevenue.com/dor/subscribe

Types of Premiums subject to Form DR-908 Schedules XII (Firefighters’ Pension Trust Funds) and XIII (Police Officers’ Retirement Trust Funds)		
Annual Statement Line Number & Line of Business	Premiums Subject to Firefighters’ Pension Trust Fund (DR-908, Schedule XII)	Premiums Subject to Police Officers’ Retirement Trust Fund (DR-908, Schedule XIII)
1 Fire	YES	
2.1 Allied Lines	YES	
3 Farmowners multiple peril	YES (70%)	YES (30%)
4 Homeowners multiple peril	YES (70%)	YES (30%)
5.1 Commercial multiple peril (non-liability portion)	YES (70%)	YES (30%)
5.2 Commercial multiple peril (liability portion)	YES (70%)	YES (30%)
12 Earthquake	YES	
19.1 Private passenger auto no-fault (personal injury protection)		YES
19.2 Other private passenger auto liability		YES
19.3 Commercial auto no-fault (personal injury protection)		YES
19.4 Other commercial auto liability		YES
21.1 Private passenger auto physical damage		YES
21.2 Commercial auto physical damage		YES
22 Aircraft (all perils)	YES	
23 Fidelity		YES
26 Burglary and theft		YES
34 Aggregate write-ins for other lines of business (meeting the definition of property insurance in s. 624.604, F.S.).	YES	

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

Form DR-908	Insurance Premium Taxes and Fees Return	Rule 12B-8.003, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX

AMENDING RULES 12C-1.013, 12C-1.0155, 12C-1.0191, 12C-1.034, AND 12C-1.051

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12C-1.013, F.A.C., incorporate statutory changes made to Florida Corporate Income Tax by Chapter 2018-119, L.O.F., and address the effect that the repeal of the federal corporate Alternative Minimum Tax made by the Tax Cuts and Jobs Act, Public Law 115-97, will have on Florida Alternative Minimum Tax.

The proposed amendments to Rule 12C-1.0155, F.A.C., update an outdated statutory reference.

The proposed amendments to Rule 12C-1.0191, F.A.C., clarify how a carryover arising from the capital investment tax credit should be computed.

The proposed amendments to Rule 12C-1.034, F.A.C., incorporate statutory changes made to estimated corporate income tax by Sections 6 and 7, Chapter 2018-6, L.O.F.

The proposed amendments to Rule 12C-1.051, F.A.C., incorporate statutory changes into six forms used to administer Florida Corporate Income Tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed changes are necessary to implement statutory changes and to provide citizens with accurate information.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 18, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on July 2, 2018 (Vol. 44, No. 128, p. 3096-3097), to advise the public of the proposed changes to Rules 12C-1.013, 12C-1.0155, 12C-1.0191, 12C-1.034, and 12C-1.051, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2018. No request was received and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

CORPORATE INCOME TAX

RULE NO: RULE TITLE:

12C-1.013 Adjusted Federal Income Defined

12C-1.0155 Sales Factor for Apportionment

12C-1.0191 Capital Investment Tax Credit Program

12C-1.034 Special Rules Relating to Estimated Tax

12C-1.051 Forms

PURPOSE AND EFFECT: The proposed changes are necessary to implement statutory changes and to provide citizens with accurate information.

SUMMARY: The proposed amendments to Rule 12C-1.013, F.A.C., incorporate statutory changes made to Florida Corporate Income Tax by Chapter 2018-119, L.O.F., and address the effect that the repeal of the federal corporate Alternative Minimum Tax made by the Tax Cuts and Jobs Act, Public Law 115-97, will have on Florida Alternative Minimum Tax.

The proposed amendments to Rule 12C-1.0155, F.A.C., update an outdated statutory reference.

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The proposed amendments to Rule 12C-1.034, F.A.C., incorporate statutory changes made to estimated corporate income tax by Sections 6 and 7, Chapter 2018-6, L.O.F.

The proposed amendments to Rule 12C-1.051, F.A.C., incorporate statutory changes into six forms used to administer Florida Corporate Income Tax.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.24, 220.34(2)(f), 220.34(3), 220.51, 1002.395(13) FS.

LAW IMPLEMENTED: 119.071(5), 212.08(5)(p), 213.21, 213.755(1), 220.02(3), 220.03(5), 220.11, 220.12, 220.13, 220.131, 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.192, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX

AMENDING RULES 12C-1.013, 12C-1.0155, 12C-1.0191, 12C-1.034 AND 12C-1.051

12C-1.013 Adjusted Federal Income Defined.

(1) through (3) No change.

(4)(a) No change.

(b) In calculating alternative minimum tax due pursuant to Section 220.11(3), F.S., an adjustment to the addition of exempt interest is provided. Cross reference: paragraph 12C-1.013(19)(b)5., F.A.C. ~~12C-1.013(19)(e), F.A.C.~~

(c) through (e) No change.

(5) through (13) No change.

(14) Adjustments for excess s. 179, I.R.C., expense, special 50 percent bonus depreciation (s. 168(k), I.R.C.), and deferred cancellation of indebtedness income.

(a) Additions Required:

1. No change.

2. Taxpayers are required to add back the amount of the federal deduction claimed as ~~special~~ ~~50 percent~~ bonus depreciation under s. 168(k), I.R.C., for assets placed in service after December 31, 2007, and before January 1, 2027 ~~January 1, 2024~~.

3. No change.

(b) through (j) No change.

(15) through (18) No change.

(19) Florida Alternative Minimum Tax.

(a) For taxable years beginning on or after January 1, 2018, no taxpayer is required to pay Florida Alternative Minimum Tax (AMT) because no corporate income taxpayer is required to pay federal AMT. However, a taxpayer with previously earned Florida AMT credits must compute Florida AMT to determine the amount of Florida AMT credit allowable against Florida corporate income tax.

(b)1. For taxable years beginning before January 1, 2018, a A corporation subject to the Florida Income Tax Code may be required to pay an alternative minimum tax. Florida ~~AMT alternative minimum tax~~ is equal to 3.3 percent of the Florida alternative minimum taxable income. Corporations required to pay federal ~~AMT alternative minimum tax~~ must compute the amount of regular Florida corporate income tax and the amount of Florida ~~alternative minimum tax~~ (AMT) that may be due. The corporation is liable for whichever amount is greater.

2. ~~(b)~~ A taxpayer is not liable for the Florida ~~AMT alternative minimum tax~~ unless liable for the federal ~~AMT alternative minimum tax~~. A taxpayer who is part of an affiliated group ~~that which~~ filed a federal consolidated return and was not liable for federal ~~AMT alternative minimum tax~~ is not liable for Florida AMT when filing on a separate return basis. The entity is not subject to Florida AMT regardless of the amounts of federal tax preference items contained in the separate return. A corporation ~~that which~~ is part of an affiliated group that filed a consolidated return for federal income tax purposes, and paid the federal AMT, must compute Florida AMT, even if it files a separate return for Florida. This requirement applies ~~is true~~ even if the individual corporation would not have been subject to federal AMT if a separate return had been filed.

3. ~~(c)~~ The computation of the Florida alternative minimum taxable income is similar to the

computation of the regular Florida taxable income. The primary difference is the starting point for the computation. Florida uses federal alternative minimum taxable income (~~AMTI~~) as the starting point in determining Florida ~~alternative minimum tax~~ (AMT), after allowance of the federal exclusion amount provided in s. 55(d)(2), I.R.C. of the Internal Revenue Code.

4. ~~(d)~~ The adjustments, additions, and subtractions provided in Section 220.13, F.S., are will be applied to the Florida alternative minimum taxable income amount to arrive at adjusted federal income. ~~The Therefore, the~~ tax base is adjusted by the same type of adjustments, additions, and subtractions that are made to the regular federal taxable income when the regular Florida corporate income tax is ~~being~~ computed. Because different amounts may be included within the base (the “starting point”), there may be differences in the amounts of the adjustments, additions, and subtractions.

5. ~~(e)~~ An addition ~~A common adjustment~~ that must be made when in computing the Florida AMT is for the amount of interest ~~that which~~ is exempt for federal income tax purposes. Section 220.13(1)(a)2., F.S., requires ~~that~~ interest ~~that is~~ excluded from federal taxable income under s. 103(a), I.R.C., less the associated expenses, be added to the taxpayer’s federal taxable income. However, this subparagraph excludes 60 percent of the amounts already included in the federal alternative minimum taxable income, including. ~~This would include~~ interest on private activity bonds issued after August 7, 1986. If the federal Adjusted Current Earnings ~~accumulated current earnings~~ (ACE) adjustment includes interest exempt under s. 103(a), I.R.C., there is ~~would be~~ an exclusion of 60 percent of the amount included in the federal Adjusted Current Earnings ~~ACE~~ adjustment.

6.a. ~~(f)1-~~ An addition ~~Another common adjustment~~ that is required when in computing the Florida AMT is for the federal net operating loss (NOL) deduction. When in computing adjusted

federal taxable income on the Florida corporate income/franchise tax return form for regular Florida tax purposes, the taxpayer ~~must~~ would add back the amount of the regular federal NOL net operating loss deduction. When ~~in~~ computing adjusted federal taxable income on the Florida return form for Florida AMT purposes, the taxpayer is only required to add back the amount of the federal AMT NOL net operating loss deduction.

b. 2. The Florida NOL net operating loss deduction (~~NOLD~~) allowed, for purposes of AMT, ~~is~~ will be the Florida portion of the federal loss apportioned to Florida as provided in this section. The Florida Income Tax Code does not create a separate NOL for AMT purposes.

c. 3. The Florida Income Tax Code does not limit the amount of the NOL deduction ~~NOLD~~ to 90 percent of the alternative minimum taxable income before the NOL deduction ~~NOLD~~.

d. 4. The amount of the Florida NOL net operating loss carryover is reduced by the amount of the NOL net operating loss deduction used in computing the Florida corporate income tax, whether AMT or regular corporate income tax is finally determined to be due.

e. 5. As with regular Florida corporate income tax, the use of an NOL ~~a net operating loss~~ carryover is not optional. It will be deemed used if it is available.

f. 6. Cross reference: subsection 12C-1.013(15), F.A.C.

7. (~~g~~) A ~~Another~~ possible adjustment when ~~in~~ computing ~~the~~ Florida AMT is ~~would be~~ the depreciation adjustment for Election A and Election B taxpayers. If there is an adjustment that is required when ~~in~~ computing ~~the~~ federal AMT to the depreciation expense for property placed in service between January 1, 1981, and December 31, 1986, then the amount of adjustment required is ~~would be~~ different when Florida ~~the~~ AMT is computed.

8. (~~h~~) The Florida Income Tax Code allows the income tax credits listed in Section 220.02(8) 220.02(10), F.S. to be used against the amount of Florida AMT ~~alternative minimum tax~~ due. The

use of a tax credit against Florida the AMT is not optional and. ~~A credit~~ will be deemed used if it is available.

9. (†) If the Florida AMT is paid, an alternative minimum tax credit is allowed by Section 220.186, F.S., in subsequent years. Cross reference: Rule 12C-1.0186, F.A.C.

(20) through (21) No change.

Rulemaking Authority 213.06(1), 220.51 FS., Section 3, Chapter 2009-192, L.O.F. Law Implemented 220.02(3), 220.03(5), 220.13, 220.131(1), 220.43(1), (3) FS. History—New 10-20-72, Amended 1-19-73, 10-20-73, 10-8-74, 4-21-75, 5-10-78, 11-13-78, 12-18-83, Formerly 12C-1.13, Amended 12-21-88, 12-7-92, 5-17-94, 10-19-94, 3-18-96, 10-2-01, 4-14-09, 6-28-10, 7-20-11, 1-10-17,_____.

12C-1.0155 Sales Factor for Apportionment.

(1) No change.

(2) Florida sales. The numerator of the sales factor includes gross receipts attributed to Florida which were derived by the taxpayer from transactions and activities in the regular course of its trade or business. All interest income, service charges, carrying charges, or time-price differential charges incident to such gross receipts shall be included, regardless of the place where the account records are maintained or the location of the contract or other evidence of indebtedness.

(a) through (f) No change.

(g) Telecommunications. For purposes of this rule, gross receipts from telecommunications services include those earned by the offering of telecommunications for a fee directly to the public, or to such classes of users as to be effectively available directly to the public, regardless

of the facilities used ~~defined by Section 203.012(2), F.S.~~

1. through 2. No change.

(h) through (l) No change.

(3) through (4) No change.

Rulemaking Authority 213.06(1), 220.51 FS. Law Implemented 220.15, 220.44 FS. History—
New 5-17-94, Amended 3-18-96, 10-2-01,_____.

12C-1.0191 Capital Investment Tax Credit Program.

(1) Qualifying projects defined in Sections 220.191(1)(g)1. and 2., F.S.

(a) No change.

(b)1. The maximum annual amount of Capital Investment Tax Credit is limited to 5 percent of the certified eligible capital costs of the qualifying project, for a period not to exceed 20 years, beginning with the commencement of the project's operations. The tax credit may not be carried forward or backward, except as noted in subparagraph 2. The sum of all capital investment tax credits cannot exceed 100 percent of the eligible capital costs of the project.

2. A carryover of credit is available for a qualifying business that invested at least \$100 million and is eligible to claim the credit against 100 percent of its corporate income tax liability pursuant to Section 220.191(2)(a)1., F.S. Unused credits from the 20-year credit period may be claimed in the 21st through 30th tax years after commencement of operations of such qualifying project, ~~as long as the unused amount results from an insufficient tax liability on the part of the qualifying business.~~

3. The amount of carryover from any one taxable year is five (5) percent of the cumulative capital investment that is at least \$100 million less the amount of capital investment tax credit

that could be used on the tax return for the taxable year. The amount of carryover from a taxable year may not exceed five (5) percent of the cumulative capital investment that is at least \$100 million.

4. Example: Taxpayer A is entitled to a capital investment credit in 2018 because it made a cumulative capital investment of \$100 million; the 2018 corporate income tax due on the income generated by or arising out of its capital investment is \$4 million; and the tax liability on its corporate income tax return was \$4.5 million. From the 2018 taxable year, Taxpayer A generated a capital investment carryover of \$1 million (\$5 million less the lesser of \$4.5 million or \$4 million).

5. Example: Taxpayer B is entitled to a capital investment credit in 2020 because it made a cumulative capital investment of \$100 million; the 2020 corporate income tax due on the income generated by or arising out of its capital investment is \$3.5 million; and the corporate income tax liability on its tax return was \$3 million. From the 2020 taxable year, Taxpayer B generated a capital investment carryover of \$2 million (\$5 million less the lesser of \$3 million or \$3.5 million).

(2) through (6) No change.

Rulemaking Authority 213.06(1), 220.191(8), 220.51 FS. Law Implemented 220.191 FS.

History—New 8-4-05, Amended 4-5-07, 4-26-10, 1-17-13, _____.

12C-1.034 Special Rules Relating to Estimated Tax.

(1) through (7) No change

(8) Overpayments of Estimated Tax.

(a)1. through 2. No change

3.a. No change

b. Example: A calendar year taxpayer in 2018 ~~2016~~ amends the 2015 ~~2013~~ Florida corporate income/franchise tax return pursuant to a federal adjustment that impacted Florida taxable income. The result of the amendment is that the taxpayer has overpaid the tax due for 2015 ~~2013~~. The overpayment may be refunded or credited to the 2018 ~~2016~~ estimated tax payments. The overpayment may not be credited to estimated tax payments for the 2016 or 2017 ~~2014 or 2015~~ taxable year.

(b) No change

(c)1. No change

2. Example: A calendar year taxpayer requested an extension of the filing date for the 2016 Florida corporate income/franchise tax return from May 1, 2017, until November 1, 2017 ~~October 1, 2017~~. The first payment of estimated tax for the succeeding tax year is due May 31, 2017. The 2016 return is filed on September 29, 2017. If the taxpayer requested that the overpayment of estimated tax be applied to the next tax year, the overpayment is applied effective May 31, 2017.

(d) through (e) No change

(9) Underpayment of estimated tax.

(a) No change

(b)1.a. through b. No change

c.(I) A contribution to an eligible nonprofit scholarship-funding organization (SFO) for a corporate income tax credit pursuant to Section 220.1875, F.S., reduces the amount required to meet the prior year exception referenced in sub-subparagraph a. For taxable years beginning before January 1, 2018, the ~~The~~ specific prior year exception amount reduced by a contribution to an SFO is determined by the date of contribution on the certificate of contribution issued by the SFO. For taxable years beginning on or after January 1, 2018, a taxpayer may, after earning a tax credit

under Section 220.1875, F.S., reduce any estimated payment in that taxable year by the amount of the credit. Cross reference: Rule Chapter 12-29, F.A.C.

c.(II) through (III) No change

(IV) Example: A calendar year taxpayer remitted four estimated payments of \$18,000 each on May 31, 2018; June 29, 2018; October 1, 2018; and December 31, 2018. The taxpayer also made a \$17,000 contribution to an SFO and was issued a certificate of contribution on June 20, 2018, which generated a tax credit for the taxpayer. For the prior tax year ending December 31, 2017, corporate income tax of \$90,000 was due. Taxpayer’s prior year exception computation is as follows:

	(1st) 5/31/2018	(2nd) 6/29/2018	(3rd) 10/1/2018	(4th) 12/31/2018
Due dates of installments				
Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated	18,000.00	36,000.00	54,000.00	72,000.00
(a) Prior year exception: Tax on prior year’s income using current year’s rates	25% of tax 22,500.00	50% of tax 45,000.00	75% of tax 67,500.00	100% of tax 90,000.00
(b) Cumulative donations timely made to SFOs for the taxable year. Certificate of contribution must be issued for the taxable year.	17,000.00	17,000.00	17,000.00	17,000.00
(c) The prior year exception adjusted for the credit for contributions to SFOs per Section 1002.395(5)(g), F.S., equals (a) less (b)	5,500.00	28,000.00	50,500.00	73,000.00
Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).	Yes	Yes	Yes	No

Taxpayer has met the prior year exception for the first three installments through a combination of estimated payments and SFO credit so that estimated tax penalty and interest will not apply for the first, second, or third installment.

2.a. No change

b.(I) No change

(II) Example: Corporation C was part of affiliated group ABC, which filed a federal

consolidated income tax return for the 2016 and 2017 ~~2014 and 2015~~ tax years. For Florida corporate income/franchise tax purposes, Corporation C has always filed a separate return. On June 1, 2017 ~~June 1, 2015~~, the stock of Corporation C was bought by Corporation X. Corporation C has two taxable years for 2017 ~~2015~~ for federal income tax purposes, and, therefore, for Florida corporate income/franchise tax purposes even though it has always filed a separate Florida corporate income/franchise tax return. For the first taxable year within 2017 ~~2015~~ (January 1 through May 31, 2017 ~~May 31, 2015~~), Corporation C may base estimated tax payments on a prior year exception (January 1, 2016, through December 31, 2016 ~~January 1, 2014, through December 31, 2014~~). Corporation C may not use the prior year exception for the second taxable year within 2017 ~~2015~~ (June 1, 2017, through December 31, 2017 ~~June 1, 2015, through December 31, 2015~~). Furthermore, Corporation C cannot use a prior year exception for the 2018 ~~2016~~ tax year.

3. No change

(c) through (i) No change.

(10) through (13) No change.

Rulemaking Authority 213.06(1), 220.24, 220.34(2)(f), 220.34(3), 220.51, 1002.395(13) FS. Law Implemented 213.21, 220.131, 220.24, 220.241, 220.33, 220.34, 1002.395 FS. History—New 10-20-72, Amended 10-20-73, 7-27-80, 12-18-83, Formerly 12C-1.34, Amended 12-21-88, 4-8-92, 5-17-94, 3-18-96, 3-13-00, 9-28-04, 7-28-15, 1-10-17, 1-17-18,_____.

12C-1.051 Forms.

(1) No change

Form Number	Title	Effective Date
(2)	No change	

(3)(a)	No change	
(b) F-1065N	Instructions for Preparing Form F-1065 Florida Partnership Information Return (R-01/17)	<u>XX/XX</u> 01/17
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-____07765)	
(4) F-1120A	Florida Corporate Short Form Income Tax Return (R-01/18)	<u>XX/XX</u> 01/18
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-____08987)	
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (R-01/17)	<u>XX/XX</u> 01/17
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-____07767)	
(b) F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2017 (R-01/18)	<u>XX/XX</u> 01/18
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-____08988)	
(6)	No change.	
(7)(a)	No change.	
(b) F-1120XN	Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return (R-01/16)	<u>XX/XX</u> 01/16
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-____06347)	
(8) through (12)	No change	
(13) F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax (R-01/18)	<u>XX/XX</u> 01/18
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-____08990)	
(14)	No change.	

Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS.
Law Implemented 119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15,

220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.192, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS. History—New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018



Instructions for Preparing Form F-1065 Florida Partnership Information Return

F-1065N
R. 01/19
Rule 12C-1.051, F.A.C.
Effective XX/XX
Page 1 of 4

General Instructions

Who Must File Florida Form F-1065?

Every Florida partnership having any partner subject to the Florida Corporate Income Tax Code must file Florida Form F-1065. A limited liability company with a corporate partner, if classified as a partnership for federal tax purposes, must also file Florida Form F-1065. A Florida partnership is a partnership doing business, earning income, or existing in Florida.

Note: A foreign (out-of-state) corporation that is a partner in a Florida partnership or a member of a Florida joint venture is subject to the Florida Income Tax Code and must file a *Florida Corporate Income/ Franchise Tax Return (Florida Form F-1120)*.

A corporate taxpayer filing Florida Form F-1120 may use Florida Form F-1065 to report the distributive share of its partnership income and apportionment factors from a partnership or joint venture that is not a Florida partnership.

Where to File

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0135

When to File

You must file Florida Form F-1065 on or before the first day of the fourth month following the close of your taxable year.

If the due date falls on a Saturday, Sunday, or federal or state holiday, the return is considered to be filed on time if postmarked on the next business day.

Extension of Time to File

To apply for an extension of time for filing Florida Form F-1065, you must complete Florida Form F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*.

You must file **Florida Form F-7004** to extend your time to file. A copy of your **federal extension** alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

Extensions are valid for six months. You are only allowed one extension.

Attachments and Statements

You may use attachments if the lines on Florida Form F-1065 or on any schedules are not sufficient. They must contain all the required information and follow the format of the schedules of the return. Do not attach a copy of the federal return.

Signature and Verification

An officer or person authorized to sign for the entity must sign all returns. An original signature is required. We will not accept a photocopy, facsimile, or stamp. A receiver, trustee, or assignee must sign any return required to be filed for any organization.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN).
- Preparer tax identification number (PTIN).

Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return and accompanying schedules. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

Final Returns

If the partnership ceases to exist, write "FINAL RETURN" at the top of the form.

General Information Questions

Enter the FEIN. If you do not have an FEIN, obtain one from the Internal Revenue Service (IRS). You can:

- Apply online at irs.gov
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from irs.gov or call 800-829-3676.

Enter the Principal Business Activity Code that applies to Florida business activities. If the Principal Business Activity Code is unknown, see the IRS "Codes for Principal Business Activity" section of federal Form 1065.

General Information

Both the income and the apportionment factors are considered to "flow through" to the members of a partnership or joint venture.

Use parts I and II of the *Florida Partnership Information Return* to determine each partner's share of the Florida partnership income adjustment.

Parts III and IV are used to determine the adjustment that must be made to each partner's apportionment factors. For example, a corporate partner's share of the partnership's sales within Florida will be added to the corporation's sales within Florida. The partner's share of the partnership's "everywhere sales" will be added to the corporation's "everywhere sales." The corporation's sales apportionment factor, as reflected on Schedule III of Florida Form F-1120, will be equal to:

$$\frac{(\text{corporation's Florida sales} + \text{share of partnership's Florida sales})}{(\text{corporation's everywhere sales} + \text{share of partnership's everywhere sales})}$$

Part I. Florida Adjustment to Partnership Income

Line A. Additions to federal income

- 1. Federal tax-exempt interest**
Enter the amount of interest which is excluded from ordinary income under section (s.) 103(a), Internal Revenue Code (IRC), or any other federal law, less the associated expenses disallowed in computing ordinary income under s. 265, IRC, or any other law.
- 2. State income taxes deducted in computing federal ordinary income**
Enter the sum of any tax on or measured by income, which is paid or accrued as a liability to the District of Columbia or any state of the United States and is deductible from gross income in computing federal ordinary income for the taxable year. You should exclude taxes based on gross receipts or revenues.
- 3. Other additions**
Enter any other items you are required to add as an adjustment to calculate adjusted federal income.

Line B. Subtractions from federal income

Enter any items required to be subtracted as an adjustment to calculate adjusted federal income.

For example, s. 220.13(1)(e), F. S., provides for a subtraction taken equally over a seven year period corresponding to the add back to adjusted federal income for the special bonus depreciation.

Line C. Subtotal

Subtract Line B from Line A.

Line D. Net adjustment from other partnerships or joint ventures

If, because of Florida changes, the partnership's share of income from other partnerships or joint ventures is different from the amount included in federal taxable income, you must make an appropriate adjustment on Line D. Attach a schedule explaining any adjustment.

Line E. Partnership income adjustment

Calculate the total partnership income adjustment (sum of Lines C and D). Enter net increases to income on Line 1. Enter net decreases to income on Line 2.

Part II. Distribution of Partnership Income Adjustment

Distributing each partner's share of the total partnership income adjustment (Part I, Line E) is accomplished in Part II.

Each corporate partner must enter its share of the adjustment in Column (c) on its *Florida Corporate Income/ Franchise Tax Return* (Florida Form F-1120). It should enter increases under "Other Additions" on Schedule I, Florida Form F-1120 and should enter decreases under "Other Subtractions" on Schedule II, Florida Form F-1120.

Part III. Apportionment Information

You must complete this part if either the partnership or any of the partners subject to the Florida Income Tax Code does business outside Florida.

Florida taxpayers doing business outside the state must apportion their business income to Florida based on a three-factor formula. There are exceptions to this three-factor formula for insurance companies, transportation services, citrus processing companies, taxpayers granted permission to use a single sales factor under s. 220.153, F.S., and taxpayers who were given prior permission by the Department to apportion income using a different method under s. 220.152, F.S.

The three-factor formula measures Florida's share of adjusted federal income by ratios of the taxpayer's property, payroll, and sales in Florida, to total property, payroll, and sales found or occurring everywhere.

For more information about apportioning income see s. 220.15, F.S., and Rule 12C-1.015, F.A.C.

III-A, Line 1 (and Part III-C). Average value of property

The property factor is a fraction. The numerator of this fraction is the average value of real and tangible personal property owned or rented and used during the taxable year in Florida. The denominator is the average value of such property owned or rented and used everywhere during the taxable year. The property factor for corporations included within the definition of financial organizations must also include intangible personal property, except goodwill.

Property owned is valued at original cost, without regard to accumulated depreciation. Property rented is valued at eight times the net annual rental rate. You must reduce the net annual rental rate by the annual rental rate received from sub-rentals.

In Part III-C, Lines 1 through 4, enter the beginning-of-year and end-of-year balances for property owned and used within Florida, as well as property owned and used everywhere. Place the total value of the columns on Line 5. Calculate the average values as provided on Lines 6 and 7. Enter the Florida average in Part III-A, Line 1, Column (a). Enter the average everywhere in Part III-A, Line 1, Column (b).

III-A, Line 2. Salaries, wages, commissions, and other compensation

The payroll factor is a fraction. The numerator of this fraction is the total amount paid to employees in Florida during the taxable year for compensation. The denominator is the total compensation paid to employees everywhere during the taxable year. Enter the numerator in Part III-A, Line 2, Column (a) and enter the denominator in Part III-A, Line 2, Column (b).

For purposes of this factor, compensation is paid within Florida if:

- (a) The employee's service is performed entirely within Florida, or
- (b) The employee's service is performed both within and without Florida, but the service performed outside Florida is incidental to the employee's service, or
- (c) Some of the employee's service is performed in Florida and either the base of operations or the place from which the service is directed or controlled is in Florida, or the base of operations or place from which the service is controlled is not in any state in which some part of the service is performed and the employee's residence is in Florida.

The partnership must attach a statement listing all compensation paid or accrued for the taxable year other than that as shown on federal Form 1125-A or page 1 of the federal Form 1065.

III-A, Line 3. Sales

The sales factor is a fraction. The numerator of this fraction is the total sales of the taxpayer in Florida during the taxable year. The denominator is the total sales of the taxpayer everywhere during the taxable year. Enter the numerator in Part III-A, Line 3, Column (a) and the denominator in Part III-A, Line 3, Column (b).

Florida defines the term "sales" as gross receipts without regard to returns or allowances. The term "sales" is not limited to tangible personal property, and includes:

- (a) Rental or royalty income if such income is significant in the taxpayer's business.
- (b) Interest received on deferred payments of sales of real or tangible personal property.
- (c) Sales of services.
- (d) Income from the sale, licensing, or other use of intangible personal property such as patents and copyrights.
- (e) For financial organizations, income from intangible personal property.

Sales will be attributable to Florida using these criteria:

- (a) Sales of tangible personal property will be "Florida sales" if the property is delivered or shipped to a purchaser within Florida.
- (b) Rentals will be "Florida sales" if the real or tangible personal property is in Florida.
- (c) Interest received on deferred payments of sales of real or tangible personal property will be included in "Florida sales" if the sale of the property is in Florida.
- (d) Sales of service organizations are within Florida if the services are performed in Florida.

For a financial organization, "Florida sales" will also include:

- (a) Fees, commissions, or other compensation for financial services rendered within Florida.
- (b) Gross profits from trading in stocks, bonds, or other securities managed within Florida.
- (c) Interest, other than interest from loans secured by mortgages, deeds of trust, or other liens on real or tangible personal property found outside Florida.
- (d) Dividends received within Florida.
- (e) Interest charged to customers at places of business maintained within Florida for carrying debit balances of margin accounts, without deduction of any costs incurred in carrying such accounts.

- (f) Interest, fees, commissions, and other charges or gains from loans secured by mortgages, deeds of trust, or other liens on real or tangible personal property found in Florida or from installment sale agreements originally completed by a taxpayer or his agent to sell real or tangible personal property located in Florida.
- (g) Any other gross income, including other interest resulting from the operation as a financial organization within Florida.

III-B. Special Industry Apportionment Fraction

Special methods of apportioning income by taxpayers providing insurance or transportation services are provided. For example, the income attributable to transportation services is apportioned to Florida by multiplying the adjusted federal income by a fraction. The numerator is the "revenue miles" within Florida and the denominator is the "revenue miles" everywhere. For transportation other than by pipeline, a revenue mile is the

transportation of one passenger or one net ton of freight the distance of one mile for a consideration.

Part IV. Apportionment of Partners' Share

Each partner's share of the apportionment factors is determined by multiplying the amount in Part III-A, on Lines 1, 2, and 3 by the percentage interest of each partner. Amounts determined should be added to each partner's apportionment factors included on its Florida Form F-1120.

Partnerships subject to a special industry apportionment fraction (for example, those engaged mainly in transportation services) should adjust this schedule to report each partner's share of the special apportionment fraction (for example, revenue miles for transportation companies).

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

To find a **taxpayer service center** near you, visit floridarevenue.com/taxes/servicecenters

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Visit floridarevenue.com/dor/subscribe

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

Form F-1065	Florida Partnership Information Return	Rule 12C-1.051, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.



Florida Corporate Short Form Income Tax Return

F-1120A
R. 01/19
Rule 12C-1.051, F.A.C.
Effective XX/XX
Page 1 of 4

For tax year beginning on
or after January 1,

FEIN:
Taxable Year End:

Where to Send Payments and Returns

Make check payable to and mail with return to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 9b), send your return to:
Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

Who May File a Florida Corporate Short Form (Florida Form F-1120A)?

Corporations or other entities subject to Florida corporate income tax must file a Florida Corporate Income/Franchise Tax Return (Florida Form F-1120) unless they qualify to file a Florida Corporate Short Form Income Tax Return (Florida Form F-1120A).

A corporation qualifies to file Florida Form F-1120A if it meets **ALL** of the following criteria:

- It has Florida net income of \$45,000 or less.
- It conducts 100 percent of its business in Florida.
- It does not report any additions to and/or subtractions from federal taxable income other than a **net operating loss deduction** and/or **state income taxes**, if any.
- It is not included in a Florida or federal consolidated corporate income tax return.
- It claims no tax credits other than tentative tax payments or estimated tax payments.

Online Filing Application for Florida Form F-1120A

We encourage *Florida Corporate Short Form* (Florida Form F-1120A) filers to use the Department's online filing application. The software application will guide you through the process. Go to the Department's website at **floridarevenue.com** for more information, to register, and to enroll for e-Services.

Florida Form F-1120A is a machine-readable form. Please follow the instructions. Use black ink.

If hand printing this document, print your numbers as shown and write one number per box. Write within the boxes.

0 1 2 3 4 5 6 7 8 9

If typing this document, type through the boxes and type all of your numbers together.

0 1 2 3 4 5 6 7 8 9

	U.S. DOLLARS								CENTS	
1. Federal taxable income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2. Plus (+) Federal NOLD + state income tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3. Less (-) Florida NOLD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4. Less (-) Florida exemption	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
5. Equals (=) Florida net income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6. Tax due: 5.5% of Line 5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7. Less (-) Payment credits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8. Plus (+) Penalty and interest (See instructions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. Total amount due or overpayment (Complete Line 9a or 9b for overpayments)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Florida Corporate Short Form Income Tax Return

Mail coupon only.
Keep top portion for your records.

F-1120A
R. 01/19

Name
Address
City/St/ZIP

DOR USE ONLY

/ /

FEIN

Taxable Year Beginning

Taxable Year End

M M D D Y Y

M M D D Y Y

REMEMBER TO COMPLETE THE BACK OF THE FORM

General Information

When is Florida Form F-1120A Due?

Generally, Florida Form F-1120A is due the later of:

- (1) For tax years ending June 30, the due date is on or before the first day of the fourth month following the close of the tax year. For all other taxable year ends, the due date is on or before the first day of the fifth month following the close of the tax year. For example, Florida Form F-1120A is due on or before May 1, 2019 for a taxpayer with a tax year ending December 31, 2018; or
- (2) The 15th day following the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 15, the related Florida Form F-1120A is due on June 1.

You must file a return, even if no tax is due.

If the due date falls on a Saturday, Sunday, or state or federal holiday, the return is considered to be filed on time if postmarked on the next business day.

For a calendar of filing due dates for Florida corporate income tax returns go to the Department's website at floridarevenue.com/taxes/cit/duedates.

Note: A late-filed return will subject a corporation to penalty, whether or not tax is due.

Extension of Time to File

To apply for an extension of time for filing Florida Form F-1120A, you must complete Florida Form F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. To obtain Florida Form F-7004 see "Contact Us" on page 4.

Go to the Department's website for information on electronic filing and payment of tentative tax.

You must file **Florida Form F-7004** to extend your time to file. A copy of your **federal extension** alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

Extensions are valid for six months, with the exception of extensions for taxpayers with a June 30 tax year end which are valid for seven months. Only one extension may be granted per tax year.

Payment of Tax

You must pay the tax due, as shown on Line 9 of the return, and either file your return or extension of time by the original due date. Payment must be in U.S. funds. If your tax payment is not on time, penalties and interest will apply.

Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

Federal Employer Identification Number (FEIN)

If you do not have an FEIN, obtain one from the IRS. You can:

- Apply online at irs.gov
- Apply by mail with IRS form SS-4. To obtain this form, download or order it from irs.gov or call 800-829-3676.

To Amend a Return

You must complete a Florida Form F-1120X to amend your Florida corporate income tax return if:

- You file an amended Federal return.

- A redetermination of federal income is made (for example, through an audit adjustment), and
- The adjustments would affect net income subject to the Florida corporate income/franchise tax.

Go to our website for Florida Form F-1120X with instructions.

Who Must Make Estimated Tax Payments?

If you expect the amount of income tax liability for the year to be **more than \$2,500**, you must make a declaration of estimated tax for the taxable year using Florida Form F-1120ES. Payments may not be annualized. If the corporation's expected tax liability is more than \$2,500, you must file Florida Form F-1120. To obtain Florida Form F-1120ES, see "Contact Us" on Page 4.

Line-by-Line Instructions

Line 1. Federal Taxable Income – Generally, corporations should enter the amount shown on Page 1, Line 30 of the federal Form 1120 or the corresponding line (taxable income) of the federal income tax return filed. If this amount is negative, check the box. S corporations should enter only the income subject to federal income tax at the corporate level and those S corporations answering no to Question D do not have to file a return unless requesting a refund.

Line 2. Net Operating Loss Deduction (NOLD) and State Income Taxes Deducted in Computing Federal Taxable Income – Enter the sum of:

- (A) Any net operating loss deduction shown on Line 29(a) of the federal Form 1120 or on the matching line of other federal income tax forms, and
- (B) Any tax on, or measured by, income paid or accrued as a liability to any U.S. state or the District of Columbia that is deducted from gross income in computing federal income for the taxable year. Exclude taxes based on gross receipts or revenues.

If you include state income taxes in Line 2, complete Question G on Page 2.

Use the following to calculate your Line 2 entry:

- a. NOLD _____
- b. State income taxes deducted in computing federal taxable income

- c. Total - Add a and b, then enter this amount on Line 2.

Line 3. Florida Net Operating Loss Deduction (NOLD) – Enter the amount (if any) of the Florida net operating loss deduction on Line 3. For Florida corporate income tax, a net operating loss can never be carried back as a deduction to a prior taxable year. A net operating loss can only be carried over to later taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in section 172, IRC.

Line 4. Florida Exemption – Section 220.14, F.S., exempts up to \$50,000 of net income. The exemption is the lesser of \$50,000 or the Florida portion of adjusted federal income. If the taxable year is less than 12 months, you must prorate the \$50,000 exemption. Multiply \$50,000 by the number of days in the short tax year divided by 365. Only one \$50,000 exemption is allowed to the members of a controlled group of corporations as defined in section 1563, IRC. If members of a controlled group file separate Florida returns the \$50,000 exemption will be divided equally among all filing members unless all members consent to an apportionment plan for an unequal allocation of the Florida exemption.

Line 5. Florida Net Income – Subtract Lines 3 and 4 from the sum of Lines 1 and 2 and enter the difference on Line 5. (Line 1 plus Line 2 minus Line 3 minus Line 4.) If this amount is negative, check the box and enter zero (0) on Line 6.

Line 6. Corporate Income Tax Due – Enter 5.5 percent of Line 5. If Line 5 is zero (0) or less, enter zero (0) on Line 6. If this amount is \$2,500 or greater, you cannot file Florida Form F-1120A. See "Contact Us" below for information on obtaining Florida Form F-1120.

Line 7. Payment Credits – Enter the total tentative tax paid with Florida Form F-7004 plus estimated tax payments, if any, made for the taxable year, or carryovers from previous years, plus the amount(s) shown on any corporate income tax credit memo(s) issued by the Department.

Line 8. Penalty and Interest – If penalties or interest apply, enter the total amount on this line.

Penalties

Late-Filed Return – The penalty for a late-filed return is 10 percent each month, or portion of a month, not to exceed 50 percent of the tax due with the return. If no tax is due and a return is filed late, the penalty is \$50 each month or portion of a month, not to exceed \$300.

Underpayment of Tentative Tax – The penalty for underpayment of tentative tax is 12 percent per year during the extension period on the underpaid amount. You must calculate the penalty from the original due date of the return.

Incomplete Return – For an incomplete return, the penalty is the greater of \$300 or 10 percent of the tax finally determined to be due, not to exceed \$10,000. An incomplete return is one that cannot be readily handled, verified, or reviewed.

Fraudulent Return – The penalty for filing a false or fraudulent return is 100 percent of the deficiency.

Electronic Filing – The penalty is 5 percent of the tax due for each month the return is not filed electronically. The penalty cannot exceed \$250 in total. If no tax is due, the penalty is \$10.

Interest – A floating rate of interest applies to underpayments, late payments, and overpayments of corporate income tax. We update the floating interest rate January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. For information on current and prior period interest rates, visit the Department's website at floridarevenue.com/taxes/rates.

Line 9. Total Amount Due or Overpayment – Subtract the amount shown on Line 7 from Line 6, add any amount shown on Line 8, and enter the result on Line 9. **If Line 9 is a negative amount, you have overpaid your Florida corporate income tax.** To have this amount credited toward next year's tax liability, place an "X" in Box 9a. To have this amount refunded, place an "X" in Box 9b. **If you make no entry, the entire amount of overpayment will be credited to next year's estimated tax.** If Line 9 is a positive amount, this is the amount due. Make your check or money order payable to the Florida Department of Revenue. You must pay in U.S. funds. **Note: The election to apply an overpayment to the next year's estimated tax is irrevocable. For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.**

Remember:

- ✓ Make your check payable to the Florida Department of Revenue, write your FEIN on your check, and sign your check and return.
- ✓ Use an original form whenever possible to ensure proper recording and processing of your return and payment. Make any necessary corrections on the face of the return and complete a change of address on the Department's website at floridarevenue.com/taxes/updateaccount
- ✓ Do not attach a copy of the federal return, supporting schedules, or worksheets at this time. The Department may, however, request them at a later date.
- ✓ To find filing due dates for the current year go to the Department's website at floridarevenue.com/taxes/cit/duedates

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Find a **taxpayer service center** near you, at floridarevenue.com/taxes/servicecenters

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to floridarevenue.com/dor/subscribe

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1065	Florida Partnership Information Return	Rule 12C-1.051, F.A.C.
Form F-1120X	Amended Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/ Franchise Tax	Rule 12C-1.051, F.A.C.

Florida Corporate Income/Franchise Tax Return



Name _____
Address _____
City/State/ZIP _____

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

For calendar year _____ or tax year _____
beginning _____, _____
ending _____, _____
Year end date _____

Check here if any changes have been made to name or address

DOR use only / /

Federal Employer Identification Number (FEIN)

Computation of Florida Net Income Tax

		US Dollars		Cents
1. Federal taxable income (see instructions). Attach pages 1-5 of federal return	Check here if negative <input type="checkbox"/>	1.	,	.
2. State income taxes deducted in computing federal taxable income (attach schedule)	Check here if negative <input type="checkbox"/>	2.	,	.
3. Additions to federal taxable income (from Schedule I)	Check here if negative <input type="checkbox"/>	3.	,	.
4. Total of Lines 1, 2, and 3.	Check here if negative <input type="checkbox"/>	4.	,	.
5. Subtractions from federal taxable income (from Schedule II)	Check here if negative <input type="checkbox"/>	5.	,	.
6. Adjusted federal income (Line 4 minus Line 5)	Check here if negative <input type="checkbox"/>	6.	,	.
7. Florida portion of adjusted federal income (see instructions)	Check here if negative <input type="checkbox"/>	7.	,	.
8. Nonbusiness income allocated to Florida (from Schedule R)	Check here if negative <input type="checkbox"/>	8.	,	.
9. Florida exemption		9.	,	.
10. Florida net income (Line 7 plus Line 8 minus Line 9)		10.	,	.
11. Tax due: 5.5% of Line 10.....		11.	,	.
12. Credits against the tax (from Schedule V).....		12.	,	.
13. Total corporate income/franchise tax due (Line 11 minus Line 12).....		13.	,	.

Payment Coupon for Florida Corporate Income Tax Return

Do not detach coupon.

To ensure proper credit to your account, enclose your check with tax return when mailing.

YEAR ENDING M M D D Y Y

If 6/30 year end, return is due 1st day of the 4th month after the close of the taxable year, otherwise return is due 1st day of the 5th month after the close of the taxable year.

Enter name and address, if not pre-addressed:

Name
Address
City/St
ZIP

	US DOLLARS		CENTS
Total amount due from Line 17	,	.	
Total credit from Line 18	,	.	
Total refund from Line 19	,	.	
FEIN <small>Enter FEIN if not pre-addressed</small>			

F-1120



NAME

FEIN

TAXABLE YEAR ENDING

Schedule I – Additions and/or Adjustments to Federal Taxable Income

1. Interest excluded from federal taxable income (see instructions)	1.
2. Undistributed net long-term capital gains (see instructions)	2.
3. Net operating loss deduction (attach schedule)	3.
4. Net capital loss carryover (attach schedule)	4.
5. Excess charitable contribution carryover (attach schedule)	5.
6. Employee benefit plan contribution carryover (attach schedule)	6.
7. Enterprise zone jobs credit (Florida Form F-1156Z)	7.
8. Ad valorem taxes allowable as enterprise zone property tax credit (Florida Form F-1158Z)	8.
9. Guaranty association assessment(s) credit	9.
10. Rural and/or urban high crime area job tax credits	10.
11. State housing tax credit	11.
12. Florida tax credit scholarship program credits	12.
13. Renewable energy tax credits	13.
14. New markets tax credit	14.
15. Entertainment industry tax credit	15.
16. Research and Development tax credit	16.
17. Energy Economic Zone tax credit	17.
18. s.168(k), IRC special bonus depreciation	18.
19. Other additions (attach schedule)	19.
20. Total Lines 1 through 19. Enter total on Line 20 and on Page 1, Line 3.	20.

Schedule II – Subtractions from Federal Taxable Income

1. Gross foreign source income less attributable expenses (a) Enter s. 78, IRC, income \$ _____ (b) plus s. 862, IRC, dividends \$ _____ (c) less direct and indirect expenses \$ _____ Total ▶	1.
2. Gross subpart F income less attributable expenses (a) Enter s. 951, IRC, subpart F income \$ _____ (b) less direct and indirect expenses \$ _____ Total ▶	2.
Note: Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.	3.
3. Florida net operating loss carryover deduction (see instructions)	3.
4. Florida net capital loss carryover deduction (see instructions)	4.
5. Florida excess charitable contribution carryover (see instructions)	5.
6. Florida employee benefit plan contribution carryover (see instructions)	6.
7. Nonbusiness income (from Schedule R, Line 3)	7.
8. Eligible net income of an international banking facility (see instructions)	8.
9. s.179, IRC, expense (see instructions)	9.
10. s. 168(k), IRC, special bonus depreciation (see instructions)	10.
11. Other subtractions (attach schedule)	11.
12. Total Lines 1 through 11. Enter total on Line 12 and on Page 1, Line 5.	12.



NAME

FEIN

TAXABLE YEAR ENDING

Schedule III – Apportionment of Adjusted Federal Income

III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.					
	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Page 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)				X 25% or _____	
2. Payroll				X 25% or _____	
3. Sales (Schedule III-C below)				X 50% or _____	
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column [e]). Enter here and on Schedule IV, Line 2.					
III-B For use in computing average value of property (use original cost).	WITHIN FLORIDA		TOTAL EVERYWHERE		
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year	
1. Inventories of raw material, work in process, finished goods					
2. Buildings and other depreciable assets					
3. Land owned					
4. Other tangible and intangible (financial org. only) assets (attach schedule)					
5. Total (Lines 1 through 4)					
6. Average value of property					
a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida) 6a. _____					
b. Add Line 5, Columns (c) and (d) and divide by 2 (for total Everywhere)..... 6b. _____					
7. Rented property (8 times net annual rent)					
a. Rented property in Florida..... 7a. _____					
b. Rented property Everywhere 7b. _____					
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).					
a. Enter Lines 6a. plus 7a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida..... 8a. _____					
b. Enter Lines 6b. plus 7b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere..... 8b. _____					
III-C Sales Factor			(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	
1. Sales (gross receipts)			N/A		
2. Sales delivered or shipped to Florida purchasers				N/A	
3. Other gross receipts (rents, royalties, interest, etc. when applicable)					
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns [a] and [b])					
III-D Special Apportionment Fractions (see instructions)		(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ((a) ÷ (b)) Rounded to Six Decimal Places	
1. Insurance companies (attach copy of Schedule T–Annual Report)					
2. Transportation services					

Schedule IV – Computation of Florida Portion of Adjusted Federal Income

1. Apportionable adjusted federal income from Page 1, Line 6	1.
2. Florida apportionment fraction (Schedule III-A, Line 4)	2.
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.
4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.
7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.



NAME

FEIN

TAXABLE YEAR ENDING

Schedule V – Credits Against the Corporate Income/Franchise Tax

1.	Florida health maintenance organization credit (attach assessment notice)	1.
2.	Capital investment tax credit (attach certification letter)	2.
3.	Enterprise zone jobs credit (from Florida Form F-1156Z attached)	3.
4.	Community contribution tax credit (attach certification letter)	4.
5.	Enterprise zone property tax credit (from Florida Form F-1158Z attached)	5.
6.	Rural job tax credit (attach certification letter)	6.
7.	Urban high crime area job tax credit (attach certification letter)	7.
8.	Hazardous waste facility tax credit	8.
9.	Florida alternative minimum tax (AMT) credit	9.
10.	Contaminated site rehabilitation tax credit (attach tax credit certificate)	10.
11.	State housing tax credit (attach certification letter)	11.
12.	Florida tax credit scholarship program credits (attach certificate)	12.
13.	Florida renewable energy technologies investment tax credit	13.
14.	Florida renewable energy production tax credit	14.
15.	New markets tax credit	15.
16.	Entertainment industry tax credit	16.
17.	Research and Development tax credit	17.
18.	Energy Economic Zone tax credit	18.
19.	Other credits (attach schedule)	19.
20.	Total credits against the tax (sum of Lines 1 through 19 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	20.

Schedule R – Nonbusiness Income

Line 1. Nonbusiness income (loss) allocated to Florida

<u>Type</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
Total allocated to Florida (Enter here and on Page 1, Line 8)	1. _____

Line 2. Nonbusiness income (loss) allocated elsewhere

<u>Type</u>	<u>State/country allocated to</u>	<u>Amount</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total allocated elsewhere		2. _____

Line 3. Total nonbusiness income

Grand total. Total of Lines 1 and 2..... (Enter here and on Schedule II, Line 7)	3. _____
---	----------



NAME

FEIN

TAXABLE YEAR ENDING

Estimated Tax Worksheet For Taxable Years Beginning On or After January 1,

- 1. Florida income expected in taxable year 1. \$ _____
- 2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 14 of Florida Form F-1120N) 2. \$ _____
- 3. Estimated Florida net income (Line 1 less Line 2) 3. \$ _____
- 4. Total Estimated Florida tax (5.5% of Line 3) \$ _____
- Less: Credits against the tax \$ _____ 4. \$ _____

5. Computation of installments:

- Payment due dates and payment amounts:
- If 6/30 year end, last day of 4th month, otherwise last day of 5th month - Enter 0.25 of Line 4..... 5a. _____
 - Last day of 6th month - Enter 0.25 of Line 4 5b. _____
 - Last day of 9th month - Enter 0.25 of Line 4..... 5c. _____
 - Last day of taxable year - Enter 0.25 of Line 4 5d. _____

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Florida Form F-1120ES).

- 1. Amended estimated tax 1. \$ _____
- 2. Less:
 - (a) Amount of overpayment from last year elected for credit to estimated tax and applied to date 2a. - \$ _____
 - (b) Payments made on estimated tax declaration (Florida Form F-1120ES).... 2b. - \$ _____
 - (c) Total of Lines 2(a) and 2(b) 2c. \$ _____
- 3. Unpaid balance (Line 1 less Line 2(c)) 3. \$ _____
- 4. Amount to be paid (Line 3 divided by number of remaining installments) 4. \$ _____

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-1120N	Instructions for Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated	Rule 12C-1.051, F.A.C.



Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2018

F-1120N
R. 01/19
Rule 12C-1.051, F.A.C.
Effective XX/XX
Page 1 of 16

The Florida Corporate Income Tax Code does not conform to first year federal bonus depreciation for property placed in service on or after January 1, 2015, and before January 1, 2027. Additions to and subtractions from federal taxable income are required. See section 220.13(1)(e), Florida Statutes (F.S.), for more information. Also see the instructions for Schedule I – Additions and/or Adjustments to Federal Taxable Income, line 18 on page 8 and Schedule II – Subtractions from Federal Taxable Income, line 10 on page 9.

Save Time and Paperwork with Electronic Filing.

You can file and pay your Florida corporate income tax return (Florida Form F-1120) electronically through the Internal Revenue Service’s (IRS) Modernized e-File (MeF) Federal/State Electronic Filing Program using electronic transmitters approved by the IRS and the Florida Department of Revenue. The Department also has an online application for corporate income tax payments and filing Florida forms F-1120A (*Florida Corporate Short Form Income Tax Return*), F-1120ES (*Declaration/ Installment of Florida Estimated Income/Franchise Tax*), and F-7004 (*Florida Tentative Income/ Franchise Tax Return and Application for Extension of Time to File Return*).

You must file and pay electronically if you paid \$20,000 or more in tax during the State of Florida’s prior fiscal year (July 1 – June 30).

We encourage you to enroll for e-Services. When you enroll in our e-Services program you will receive a user ID and password. Advantages to enrolling are:

- your bank account and contact information are saved
- the ability to view your filing history
- the ability to reprint your returns
- the ability to view bills posted to your account

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to floridarevenue.com/taxes/updateaccount.

What’s Inside

◆ Who must file	p. 2
◆ When to file and pay	p. 2
◆ Estimated tax	p. 4
◆ Special instructions	p. 4
◆ Line-by-line instructions	p. 5
◆ Contact Information	p. 16

General Information

Corporate income tax is imposed by section (s.) 220.11, Florida Statute (F.S.).

Who Must File a Florida Corporate Income/Franchise Tax Return?

- **All corporations** (including tax-exempt organizations) doing business, earning income, or existing in Florida.
- **Every bank and savings association** doing business, earning income, or existing in Florida.
- **All associations or artificial entities** doing business, earning income, or existing in Florida.
- **Foreign (out-of-state) corporations** that are partners or members in a Florida partnership or joint venture. A “Florida partnership” is a partnership doing business, earning income, or existing in Florida.
- **A limited liability company (LLC)** classified as a **corporation** for Florida and federal income tax purposes is subject to the Florida Income Tax Code and must file a Florida corporate income tax return.
- **An LLC** classified as a **partnership** for Florida and federal income tax purposes must file a *Florida Partnership Information Return* (Florida Form F-1065) if one or more of its owners is a corporation. In addition, the corporate owner of an LLC classified as a partnership for Florida and federal income tax purposes must file a Florida corporate income tax return.
- **A single member LLC** disregarded for Florida and federal income tax purposes is not required to file a separate Florida corporate income tax return. The income must be reported on the owner’s return if the single member LLC is owned, directly or indirectly, by a corporation. The corporation must file Florida Form F-1120, reporting its own income and the income of the single member LLC, even if the only activity of the corporation is ownership of the single member LLC.
- **Homeowner and condominium associations** that file federal Form 1120 (*U.S. Corporation Income Tax Return*) must file Florida Form F-1120 or F-1120A regardless of whether any tax may be due. If you file federal Form 1120-H (*U.S. Income Tax Return for Homeowners Associations*), you are not required to file a Florida return.
- **Political organizations** that file federal Form 1120-POL.
- **S corporations** that pay federal income tax on Line 22c of federal Form 1120S.
- **Tax-exempt organizations** that have “unrelated trade or business taxable income” for federal income tax purposes are subject to Florida corporate income tax and must file either Florida Form F-1120 or F-1120A.

Florida Corporate Short Form F-1120A

Corporations or other entities subject to Florida corporate income tax must file Florida Form F-1120 unless qualified to file *Florida Corporate Short Form Income Tax Return*, Florida Form F-1120A.

Who is Eligible to File Florida Form F-1120A?

A corporation qualifies to file Florida Form F-1120A if it meets **ALL** the following criteria:

- It has Florida net income of \$45,000 or less.

- It conducts 100 percent of its business in Florida.
- It does not report any additions to and/or subtractions from federal taxable income other than a **net operating loss deduction** and/or **state income taxes**, if any.
- It is not included in a Florida or federal consolidated corporate income tax return.
- It claims no tax credits other than tentative tax payments or estimated tax payments.

Electronic Filing

You are able to file and pay your Florida corporate income tax return (Florida Form F-1120) electronically through the IRS MeF Federal/State Electronic Filing Program. You **must** file and pay electronically if you paid \$20,000 or more in tax during the State of Florida’s prior fiscal year (July 1 – June 30). The Department also has an online application for corporate income tax payments and filing Florida forms F-1120A, F-1120ES, *Declaration/Installment of Florida Estimated Income/Franchise Tax*, and F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. Go to the Department’s website for more information.

Using Software to Prepare Your Return

If you use commercial software to prepare and file your paper return:

- The Department of Revenue must approve all vendor software that develops paper tax forms. Ask the vendor for proof that you are using approved software.
- Make sure that the software is for the correct year. You cannot use 2017 software to produce 2018 tax forms.
- Visit the Department’s website to obtain a list of approved software vendors.

When to File and Pay

When is Florida Form F-1120 Due?

Generally, Florida Form F-1120 is due the later of:

(1) For tax years ending June 30, the due date is on or before the first day of the fourth month following the close of the tax year. For all other tax year endings, the due date is on or before the first day of the fifth month following the close of the tax year. For example, for a taxpayer with a tax year that ends December 31, 2018, the Florida Form F-1120 is due on or before May 1, 2019; or

(2) The 15th day following the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 15, the related Florida Form F-1120 is due on June 1.

You must file a return, even if no tax is due.

If the due date falls on a Saturday, Sunday, or federal or state holiday, the return is considered to be filed on time if postmarked on the next business day.

For a calendar of filing due dates for Florida corporate income tax returns go to floridarevenue.com/taxes/cit/duedates.

If filing electronically, see the *Florida e-Services Calendar of Electronic Payment Deadlines* (Form DR-659).

Note: A late-filed return will subject a corporation to penalty, whether or not tax is due.

Extension of Time to File

To apply for an extension of time for filing Florida Form F-1120, you must complete Florida Form F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. To obtain Florida Form F-7004, see "Contact Us" on page 16.

You can file Florida Form F-7004 electronically through the IRS MeF federal/state electronic filing program or online. Go to the Department's website for more information.

You must file **Florida Form F-7004** to extend your time to file. A copy of your **federal extension** alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

You must file Florida Form F-7004 and pay all the tax due (tentative tax), on or before the original due date of Florida Form F-1120. An extension of time will be void if:

- 1) Your tentative tax due is not paid.
- 2) You underpay your tax by the greater of \$2,000 or 30 percent of the tax shown on Florida Form F-1120 when filed.

Extensions are valid for six months, with the exception of extensions for taxpayers with a June 30 tax year end, which are valid for seven months. Only one extension may be granted per tax year.

Payment of Tax

You must pay the amount of tax due, as shown on Line 17 of the return, and either file your return or extension of time by the original due date. Make payments in U.S. funds. Penalties and interest apply to late payments.

Using Payment Credits

When a corporation makes payment using payment credits from a different Federal Employer Identification Number (FEIN), the following documentation is required:

- Written authorization, including an original signature of a corporate officer, from the corporation or entity that made the payment.
- The FEIN and complete names of the corporations or entities involved.
- The applied period (taxable year-end) for the payment credits you are requesting to transfer.
- The type of credit and the amount of payment credit you are requesting to transfer.

Where to Send Payments and Returns

Make check payable to and send with return to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0135

If you are requesting a refund (Line 19), send your return to:

Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

Penalties

Late-Filed Return – The penalty for a return filed late is 10 percent per month, or fraction thereof, not to exceed 50 percent of the tax

due with the return. If no tax is due and you file late, the penalty is \$50 per month or fraction thereof, not to exceed \$300.

Underpayment of Tentative Tax – The penalty for underpayment of tentative tax is 12 percent per year during the extension period on the underpaid amount. You must calculate the penalty from the original due date of the return.

Underpayment of Estimated Tax – The penalty for underpayment of estimated tax is 12 percent per year. If you underpay your estimated tax, complete Florida Form F-2220, *Underpayment of Estimated Tax*, and attach it to Florida Form F-1120 (see Line 14 instructions).

Incomplete Return – For an incomplete return, the penalty is the greater of \$300 or 10 percent of the tax finally determined to be due, not to exceed \$10,000. An incomplete return is one that we cannot readily handle, verify, or review.

Fraudulent Return – The penalty for filing a false or fraudulent return is 100 percent of the deficiency.

Electronic Filing – The penalty is 5 percent of the tax due for each month the return is not filed electronically. The penalty cannot exceed \$250 in total. If no tax is due, the penalty is \$10.

Interest

A floating rate of interest applies to underpayments, late payments, and overpayments of corporate income tax. We update the floating interest rate on January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. For information on current and prior period interest rates, visit floridarevenue.com/taxes/rates.

Required Attachments

Attach a copy of the actual federal income tax return filed with the Internal Revenue Service (IRS).

You must also attach copies of federal Forms 4562, 851 (or Florida Form F-851), 1122, 1125-A, Schedule D, Schedule M-3, and any supporting details for Schedules M-1 and M-2. Attach other supporting schedules if requested in these instructions.

Do not detach the coupon located at the bottom of the first page of your Florida Form F-1120 or your account may not be properly credited.

You may use additional sheets if the lines on Florida Form F-1120 or on any schedules are not sufficient. The additional sheets must contain all the required information and follow the format of the schedules on the return. Enter the taxpayer's name and FEIN on all sheets exactly as they appear on the front page of Florida Form F-1120.

Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return and accompanying schedules. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

Federal Employer Identification Number

If you do not have an FEIN, obtain one from the Internal Revenue Service. You can:

- Apply online at [irs.gov](https://www.irs.gov)
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from [irs.gov](https://www.irs.gov) or call 800-829-3676.

To Amend a Return

You must complete a Florida Form F-1120X to amend your Florida corporate income tax return if:

- You file an amended federal return.
- A redetermination of federal income is made (for example, through an audit adjustment), and
- The adjustments would affect net income subject to the Florida corporate income/franchise tax.

Go to [floridarevenue.com/forms](https://www.floridarevenue.com/forms) for Florida Form F-1120X with instructions.

Estimated Tax (Florida Form F-1120ES)

Who Must Make Estimated Tax Payments?

If you expect the amount of your income tax liability for the year to be **more than \$2,500**, you must make a declaration of estimated tax for the taxable year. Use Florida Form F-1120ES, *Declaration/Installment of Florida Estimated Income/Franchise Tax* to declare and pay estimated tax. To determine if a declaration and payment of estimated tax is required, complete the *Estimated Tax Worksheet* on page 6 of the Florida Form F-1120.

Due Dates for Declaration and Payment

Make your estimated tax payments in four equal installments. For calendar year filers with a tax year beginning on or after January 1, 2017, payments are due on May 31, June 30, September 30, and December 31. To obtain Florida Form F-1120ES, see "Contact Us" on page 16. The Department does not send reminder notices for estimated tax installments. Do not annualize your payments.

For a calendar of filing due dates for Florida corporate income tax returns go to the Department's website at [floridarevenue.com/taxes/cit/duedates](https://www.floridarevenue.com/taxes/cit/duedates).

To pay estimated tax, go to the Department's website. If filing electronically, see the *Florida e-Services Calendar of Electronic Payment Deadlines* (Form DR-659).

Short Taxable Years

You must file a separate declaration (Florida Form F-1120ES) when a return is required for a period of less than 12 months, unless the short period is less than four months or the requirement is first met after the first day of the last month in the short taxable year. When determining if you must file a declaration of estimated tax for a short taxable year, which results from a change in annual accounting period, you must annualize your net income for the short period. Multiply the short year's income by 12 and divide the result by the number of months in the short period. If the tax due based on this income is greater than \$2,500, a declaration is required.

Amended Declaration (Florida Form F-1120ES)

You must base your declaration of estimated tax upon a reasonable projection of tax liability. Circumstances may develop during the year that warrant a revision of the original estimated tax. If the revised estimate differs materially from the original

estimate, file an amended declaration on or before the next installment due date.

Underpayments of Estimated Tax

If you underpay estimated tax, penalty and interest apply (see "Penalties" and "Interest" and the instructions for Line 14).

Special Instructions

Consolidated Returns

The privilege of electing to file a Florida consolidated income tax return is limited to an affiliated group where **the parent corporation is subject to the Florida Income Tax Code** and:

1. The affiliated group must have filed a consolidated return for federal income tax purposes.
2. The affiliated group electing to file a Florida consolidated return must be identical to the affiliated group filing the federal consolidated return.
3. In the initial year of election, you must complete Florida Form F-1122, *Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return* for each affiliated member. Attach the form to the Florida consolidated return.
4. Complete Florida Form F-1122 and attach for each new member of the affiliated group.
5. A copy of federal Form 851 or Florida Form F-851 (*Corporate Income/Franchise Tax Affiliations Schedule*) must be attached.
6. You must make the election by the due date of the return, including properly filed extensions.

The filing of a Florida consolidated tax return for any taxable year requires the filing of a consolidated return for all subsequent years, including subsequent additions to the group, even if the parent subsequently is not subject to Florida tax. For more information see s. 220.131, F.S., and Rule 12C-1.0131, F.A.C.

Florida Net Operating Loss Carryover Deduction (NOLD)

You may not carry back a Florida net operating loss as a deduction to a prior taxable year. A net operating loss must be carried over to subsequent taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in s. 172, IRC. The Florida carryover to future tax years is limited to the amount of the federal net operating loss multiplied by the Florida apportionment fraction. However, adjustments such as those listed in s. 220.13(1)(e), F.S., may increase the amount of the Florida carryover. See Rule 12C-1.013(15), F.A.C.

The Florida net operating loss carryover deduction is limited to the portion of the carryover apportioned to Florida using the apportionment fraction for the year in which the loss occurred.

To support a deduction, attach a **schedule** showing the following information, as applicable:

- Tax Year
- Adjusted Federal Loss
- Apportionment Fraction for the Year of Loss
- Florida Apportioned Income/Loss
- Net Operating Loss Carryover (NOLCO) Applied
- Florida Portion of Adjusted Federal Income

- NOL Carry Forward to Next Year

See Examples of Florida Net Operating Loss Carry Forward Schedules on page 15.

Include the Florida net operating loss carryover deduction available on either Schedule II or IV, including that portion that reduces Florida taxable income below zero.

If you conduct all of your business in Florida, you must enter the Florida net operating loss carryover deduction available on Schedule II, Line 3.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 3, and the amount of the NOLD on Schedule IV, Line 4.

Florida Net Capital Loss Carryover Deduction

You may not carry back a Florida net capital loss as a deduction to a prior taxable year. A net capital loss must be carried over to subsequent tax years and treated in the same manner, to the same extent, and for the same periods prescribed in s. 1212, IRC.

The Florida subtraction for net capital loss carryovers is limited to the portion of the carry forward apportioned to Florida using the apportionment fraction for the year in which the loss occurred.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of loss,
- Apportionment fraction for the taxable year in which the loss occurred, and
- Amount of the carryover(s) previously deducted.

If you conduct all of your business in Florida, you must enter the Florida net capital loss carryover on Schedule II, Line 4.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 4, and the Florida portion of net capital loss carryover on Schedule IV, Line 5.

Florida Excess Contribution Carryover Deductions

The excess contribution deductions may not create or increase a net operating loss for Florida. The Florida excess contribution deduction is the lesser of:

- the federal excess contribution limitation apportioned to Florida in the current year **or**
- the Florida excess contribution carryover.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of federal excess contributions,
- Actual contributions made,
- Federal contribution limitation,
- Amount of excess contributions,
- Florida apportionment fraction for the taxable year(s),
- Apportioned excess contribution to be carried over, and
- Amount of the carryover(s) previously deducted.

Any unused federal limitation must be apportioned as well.

If you conduct all of your business in Florida, you must enter the Florida excess charitable contribution carryover on Schedule II, Line 5, and the Florida employee benefit plan contribution carryover on Schedule II, Line 6.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Lines 5 and 6. You must enter the Florida portion of your excess charitable contribution carryover on Schedule IV, Line 6, and the Florida portion of your excess employee benefit plan contribution carryover on Schedule IV, Line 7.

Line-by-Line Instructions for Completing Florida Form F-1120

We number Instructions to correspond with the appropriate schedule and line numbers.

Computation of Florida Net Income Tax

Chapter 220, F.S., provides that corporations and other entities base Florida net income on federal taxable income with certain modifications. Such modifications include Florida additions and subtractions, apportionment, and the Florida exemption.

Line 1 - Federal Taxable Income

Generally, corporations should enter the amount shown on Line 30 of federal Form 1120 or the corresponding line (taxable income) of the related federal income tax return.

If a corporation is a member of an affiliated group that filed a consolidated federal tax return, but the corporation is filing a separate return for Florida, the amount shown on Line 1 of the Florida Form F-1120 should be its federal taxable income computed as if it had filed a separate federal income tax return. Attach to Florida Form F-1120:

- A copy of the related federal consolidated return that was filed.
- A statement reconciling the amount reported on Line 1 with the taxable income shown on Line 30 of the related federal consolidated return.
- Attach a pro forma federal return, which is a federal return as if the consolidated subsidiary filing separately in Florida had also filed a separate federal return.

When you file a Florida consolidated return, the amount that you should enter is the:

- Consolidated federal taxable income from Line 30 of federal Form 1120, or
- Corresponding line (taxable income) of the federal income tax return filed.

Generally, the Florida consolidated group must be identical to the federal consolidated group. Also see Consolidated Returns Instructions (page 4).

S corporations should enter only the amount of income subject to federal income tax at the corporate level.

Line 2 - State Income Taxes Deducted in Computing Federal Taxable Income

Enter the total amount of state income taxes deducted on the federal return in the computation of federal taxable income. Include the amount deducted for income taxes paid to the District of Columbia and all states, including Florida. Do not include taxes based on gross receipts, or income taxes paid to cities or counties.

Note: You must attach a list to Florida Form F-1120 identifying the amount of tax and the state to which it was paid.

Line 3 - Additions to Federal Taxable Income

Enter the total amount of additions or adjustments to federal taxable income shown on Schedule I, Line 20.

Line 4 - Total of Lines 1, 2, and 3

Line 5 - Subtractions from Federal Taxable Income

Enter the total amount of subtractions from federal taxable income shown on Schedule II, Line 12.

Line 6 - Adjusted Federal Income

Subtract Line 5 from Line 4 and enter the difference.

Line 7 - Florida Portion of Adjusted Federal Income

If the taxpayer's business is entirely within Florida, enter the amount reported on Line 6 on this line.

If the taxpayer is doing business outside Florida, complete Schedules III and IV and enter the adjusted federal income amount from Schedule IV, Line 9.

Line 8 - Nonbusiness Income Allocated to Florida

If the taxpayer's business is entirely within Florida, enter zero (0). If the business is outside Florida, see the instructions for Schedule R.

Line 9 - Florida Exemption

Section 220.14, F.S., exempts up to \$50,000 of Florida net income. The amount of the exemption is the lesser of \$50,000 or the Florida portion of adjusted federal income plus nonbusiness income allocated to Florida (Line 7 plus Line 8). If the sum of Line 7 plus Line 8 is zero or less, enter zero (0).

Florida allows only one \$50,000 exemption to the members of a controlled group of corporations as defined in s. 1563, IRC. If you file a consolidated return, the amount of exemption taken on Line 9 is limited to the lesser of \$50,000 or the Florida portion of adjusted income plus nonbusiness income allocated to Florida (Line 7 plus Line 8). If members of the controlled group file separate returns, follow the instructions for Question G-1.

If the taxable year is less than 12 months, the \$50,000 exemption must be prorated. Multiply \$50,000 by the number of days in the short tax year divided by 365.

Line 10 - Florida Net Income

Subtract Line 9 from the sum of Lines 7 and 8 and enter the difference. If the result is a loss, enter zero (0).

Line 11 - Tax Due

Enter 5.5 percent of Line 10.

Line 12 - Credits Against the Tax

Enter the total credits against the tax from Schedule V, Line 20. Credits against the tax cannot exceed the amount of tax due on Line 11 and cannot create a refund.

Line 13 - Total Corporate Income/Franchise Tax Due

Subtract Line 12 from Line 11.

Line 14 - Penalty and Interest

If you have underpaid estimated tax, you may compute penalty and interest using Florida Form F-2220 and enter the amounts on Lines 14(a) and 14(c). To obtain Florida Form F-2220, see "Contact Us" on page 16.

Penalty and interest on an underpayment of estimated tax are computed from the installment due date until the earlier of the payment date or due date for filing the annual tax return, without regard to any extension of time. No penalty or interest will apply if the cumulative amount paid or credited for each installment equals or exceeds the cumulative amount due if the installments were based on:

- At least 90 percent of the tax finally shown to be due for the taxable year; or
- The tax computed using the prior year facts and income and current year rates.

Note: The installment amounts that must be paid to meet the prior year exception are decreased by the amount of the Florida Tax Credit Scholarship Program credit earned with contributions made for the current tax year.

Enter any other penalty or interest due on Lines 14(b) and 14(d) respectively. See also "Penalties" and "Interest" on page 3.

Line 15 - Total of Lines 13 and 14.

Line 16 - Payment Credits

On Line 16(a), enter the total estimated tax payments, if any, made for the taxable year, plus any carryovers from previous years or corporate income tax credit memos issued by the Department. If you filed Florida Form F-7004, enter the tentative tax paid on Line 16(b). Add the estimated tax payments and the tentative tax paid (Line 16(a) plus Line 16(b)). Enter that sum on Line 16. **Attach a schedule of payments showing the amounts paid and dates of each payment.**

Line 17 - Total Amount Due

Subtract the amount on Line 16 from Line 15 and enter the amount due. Also, enter the amount due in the space provided at the bottom of the front page of Florida Form F-1120. Make your check payable to the Florida Department of Revenue. If tax was overpaid, please refer to the instructions for Lines 18 and 19.

Line 18 - Credit

Enter the amount of overpayment you want applied to the following taxable year as an estimated tax payment. You may apply any portion of an overpayment as an estimated tax payment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120. **Note:** The election to apply an overpayment to the next year's estimated tax is irrevocable. For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.

Line 19 - Refund

Enter the amount of overpayment you want refunded on Line 19. You may request a refund of any portion of an overpayment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120. If Line 19 is left blank, we will credit the entire overpayment to next year's estimated tax. Sub S corporations must include the Notice of Acceptance as an S corporation from the IRS if the document has not been sent to the Department.

Signature and Verification

An officer or person authorized to sign for the entity must sign all returns. An **original signature** is required. We will not accept a photocopy, facsimile, or stamp. A receiver, trustee, assignee, or other fiduciary must sign any return filed on behalf of the entity.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN).
- Preparer tax identification number (PTIN).

Questions A through L

All taxpayers must answer questions A through L.

Question A - Enter the state in which you are incorporated.

Question B - Enter the Florida document number received from the Florida Secretary of State. For information, contact the

Department of State, Corporate Information at 850-245-6052 or visit the website at sunbiz.org.

Question C - Check the appropriate box to indicate if you are filing a Florida consolidated return.

Question D - Check the "Initial return" box if the return is the initial Florida return filed. Check "Final return" only if you have filed a final federal return. When a C Corporation elects to become an S corporation, the final C return is not considered to be a final tax return for the corporation. A return for a foreign (out-of-state) corporation that has ceased doing business in Florida is not a final return.

Question E - Enter the Principal Business Activity Code that pertains to Florida business activities. If the Principal Business Activity Code is unknown, see the "Principal Business Activity Codes" section of the IRS Instructions for Form 1120.

Question F - Check the appropriate box to indicate if you have filed a Florida extension of time (Florida Form F-7004). Attach a copy of Florida Form F-7004, if timely filed.

Question G-1 - Florida allows only one \$50,000 exemption to a controlled group of corporations as defined in s. 1563, IRC. If the taxpayer is a member of a controlled group, attach a list of the members. Include FEIN, address, and apportioned amount of the \$50,000 exemption for each corporation. If the controlled group is a parent-subsidiary group, please indicate the parent corporation on your attached list. Attaching the list shows consent to an unequal apportionment of the Florida exemption.

Question G-2 - Check the appropriate box to indicate if you are part of a federal consolidated return. Enter the name and FEIN from your federal consolidated return.

Question G-3 - Check the appropriate box to indicate if the federal common parent has sales, property or payroll in Florida.

Question H - Enter the address where the corporate books and records are located.

Question I - Check the appropriate box to indicate if you are a member of a partnership or joint venture that does business in Florida.

Question J - Provide the date of your latest IRS audit and list the years examined.

Question K - Provide the name, a telephone number, and email address of the person to contact regarding this return.

Question L - Indicate the form number of the return filed with the IRS.

Schedule I – Additions and/or Adjustments to Federal Taxable Income

Line 1 - Interest Excluded from Federal Taxable Income

Enter the amount of interest excluded from taxable income under s. 103(a), IRC, or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265, IRC, or any other law. These items will be included in Schedule M-1 of the federal return.

Line 2 - Undistributed Net Long-Term Capital Gains

If you are a regulated investment company (RIC) or a real estate investment trust (REIT), enter the undistributed net capital gain for the taxable year computed pursuant to ss. 852(b)(3)(D) and 857(b)(3)(D), IRC.

Line 3 - Net Operating Loss Deduction

Enter the amount of net operating loss deduction shown on

Line 29(a) of the federal Form 1120 or on the corresponding line of other federal income tax forms.

Line 4 - Net Capital Loss Carryover

Enter the net capital loss carryover, as defined in s. 1212, IRC, deducted from capital gains in computing federal taxable income for the taxable year. Refer to federal Form 1120, Schedule D, for this adjustment.

Line 5 - Excess Charitable Contribution Carryover

Enter the amount of excess charitable contributions, determined under s. 170(d)(2), IRC, carried forward and deducted in computing federal taxable income for the taxable year.

Line 6 - Employee Benefit Plan Contribution Carryover

Enter the total amount of excess employee benefit plan deductions determined under s. 404(a)(1)(E), IRC, (excess contributions to qualified pension plans) and s. 404(a)(3)(A)(ii), IRC, (excess contributions to qualified stock bonus or profit-sharing plans), and carried forward and deducted in computing federal taxable income for the taxable year.

Line 7 - Enterprise Zone Jobs Credit

Enter the amount from Line 3 of Schedule V. This will be the amount of enterprise zone jobs credit on Florida Form F-1156Z for the taxable year.

Line 8 - Ad Valorem Taxes Allowable as an Enterprise Zone Property Tax Credit

Enter the amount from Line 5 of Schedule V. This will be the portion of the ad valorem taxes paid or incurred for the taxable year that is allowable as an enterprise zone property tax credit on Florida Form F-1158Z.

Line 9 - Guaranty Association Assessment(s) Credit

Enter the amount from Line 1 of Schedule V, Florida Health Maintenance Organization Consumer Assistance Assessment Credit, and any Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit included on Schedule V, Line 20.

Line 10 - Rural and/or Urban High Crime Area Job Tax Credits

Enter the total of the amounts from Lines 6 and 7 of Schedule V. This is the amount taken as rural and/or urban high crime area job tax credits for the taxable year.

Line 11 - State Housing Tax Credit

Enter the amount from Line 11 of Schedule V. This is the amount taken as the state housing tax credit for the taxable year.

Line 12 - Florida Tax Credit Scholarship Program Credit

Enter the amount from Line 12 of Schedule V. This is the amount taken as a credit for the Florida Tax Credit Scholarship Program. However, if the credit taken has previously been added to taxable income in a prior taxable year, and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. This exception is intended to ensure that the credit is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

Line 13 - Renewable Energy Tax Credits

Enter the total of the amounts from Lines 13 and 14 of Schedule V. This is the amount taken for the renewable energy technologies investment tax credit and the renewable energy production tax credit for the taxable year.

Line 14 – New Markets Tax Credit

Enter the amount from Line 15 of Schedule V. This is the amount taken for the new markets tax credit for the taxable year.

Line 15 – Entertainment Industry Tax Credit

Enter the amount from Line 16 of Schedule V. This is the amount taken as the entertainment industry tax credit for the taxable year.

Line 16 – Research and Development Tax Credit

Enter the amount from Line 17 of Schedule V. This is the amount taken as the research and development tax credit for the taxable year.

Line 17 – Energy Economic Zone Tax Credit

Enter the amount from Line 18 of Schedule V. This is the amount of the energy economic zone tax credit taken for the taxable year.

Line 18 – s. 168(k), IRC Special Bonus Depreciation

Enter all amounts claimed as a special depreciation allowance under IRC, s. 168(k) for property placed in service before January 1, 2027.

Line 19 – Other Additions

Attach explanatory schedules. Examples:

(1) Partnership adjustment.

Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such modifications increase the taxpayer's distributive share of partnership income or loss included in its federal income tax return, you must enter an appropriate addition as determined on Florida Form F-1065 on Line 19 of this schedule.

(2) Consolidated income adjustment.

No consolidated income adjustment is necessary unless the corporation made an election under s. 220.131(1), F.S., within 90 days of December 20, 1984, or upon filing the taxpayer's first return after December 20, 1984, to file a consolidated return on the same basis as its consolidated returns filed prior to July 19, 1983. Attach a schedule showing the computation of federal taxable income for the Florida affiliated group and the amounts included in the net positive or negative (using a negative sign) adjustment.

(3) Depreciation adjustment.

The required depreciation adjustment is for Election A and Election B taxpayers.

"Election A" means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(b), F.S., to report and pay the corporate income/franchise tax as if the amendments to the Internal Revenue Code that were enacted after January 1, 1980, and before January 1, 1982, became effective on January 1, 1982. Taxpayers who made Election A are required to make a depreciation adjustment in computing the corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1981.

"Election B" means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(c), F.S., to report and pay the corporate income/franchise tax as if the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980, is in effect indefinitely. Taxpayers who made Election B are required to

make a depreciation adjustment in computing the corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1986.

If a consolidated Florida corporate income/franchise tax return is filed, a separate schedule listing the name, address, FEIN, and the depreciation election (General Rule, which was for the emergency excise tax that has been phased out, Election A, or Election B) of each included corporation must be attached.

The depreciation adjustment will include the positive or negative difference, if any, between the depreciation deducted as shown on federal Form 4562 for these assets and the depreciation allowable for these assets under the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980. Attach a copy of federal Form 4562 and a statement setting forth the details of the adjustment.

If a taxpayer is governed by Election A or Election B and directly or indirectly owns an interest in a partnership, trust, or other entity not taxable as a corporation, it must include in its adjustment its distributive share of any depreciation difference. The difference in the depreciation for the partnership, trust, or other entity should be computed in the same manner explained above for Election A or Election B. The taxpayer's distributive share of the depreciation difference computed should be added to the difference computed under Election A or Election B on the taxpayer's assets. You must attach a copy of the underlying entity's federal Form 4562 and a statement setting forth the details of the adjustment.

Line 20 – Total

Enter the sum of Lines 1 through 19 on this line and on the front page of Florida Form F-1120, Line 3.

Schedule II – Subtractions from Federal Taxable Income

Taxpayers may not subtract from federal taxable income for Social Security and Medicare taxes paid on certain employee tip income when such taxes are taken as a credit on their federal corporate income tax return as part of the federal General Business Credit. Florida Statutes do not provide a similar credit for Florida income tax purposes, nor is there a provision for a subtraction from federal income for the taxes taken as a federal tax credit.

Line 1 - Gross Foreign Source Income Less Attributable Expenses

Enter all amounts included in federal taxable income under s. 78, IRC, on Line 1(a). Enter dividends treated as received from sources outside the United States, as determined under s. 862, IRC, on Line 1(b). Enter the total of expenses directly and indirectly attributable to ss. 78 and 862, IRC, on Line 1(c). Add s. 78 income and s. 862 dividends and subtract expenses (1[a] + 1[b] - 1[c]). Enter result on Line 1.

Line 2 - Gross Subpart F Income Less Attributable Expenses

Enter the subpart F income included in federal taxable income under s. 951, IRC, on Line 2(a). Enter the total of expenses directly and indirectly attributable to s. 951, IRC, on Line 2(b). Subtract the attributable expenses from the subpart F income (2[a] - 2[b]). Include copies of all IRS forms, schedules, and worksheets associated with IRS Form 5471.

Note: Taxpayers doing business outside Florida enter zero (0) on Lines 3, 4, 5, and 6 and complete Lines 4, 5, 6, 7, and 8 of Schedule IV.

Line 3 - Florida Net Operating Loss Carryover Deduction

See Florida Net Operating Loss Carryover Deduction instructions (page 4).

Line 4 - Florida Net Capital Loss Carryover Deduction

See Florida Net Capital Loss Carryover Deduction instructions (page 5).

Line 5 - Florida Excess Charitable Contribution Carryover

See Florida Excess Contribution Carryover Deductions instructions (page 5).

Line 6 - Florida Employee Benefit Plan Contribution Carryover

See Florida Excess Contribution Carryover Deductions instructions (page 5).

Line 7 - Nonbusiness Income

If the taxpayer's business is entirely within Florida, enter zero (0). If the business is outside Florida, enter the amount of nonbusiness income included in federal taxable income from Schedule R, Line 3. See Instructions for Schedule R (page 14).

Line 8 - Eligible Net Income of an International Banking Facility

The eligible net income of an international banking facility is allowed as a deduction from adjusted federal income, to the extent not deductible in determining federal taxable income or subtracted pursuant to s. 220.13(1)(b)2., F.S. See ss. 220.63(5) and 220.62(3), F.S., for a detailed explanation of the computation of eligible net income and a definition of international banking facility.

Line 9 – s. 179, IRC, Expense

Amounts required to be added back for s.179, IRC expense is provided back to a taxpayer through a subtraction over a seven-year period of one seventh of the amount of the addition, beginning with the tax year of the addition. Attach a schedule showing the taxable year and amount of the original addition and the amount of the subtraction by taxable year. Enter the amount to be subtracted this year.

Line 10 – s. 168(k), IRC, Special Bonus Depreciation

Amounts required to be added back for s.168(k), IRC bonus depreciation is provided back to a taxpayer through a subtraction over a seven-year period of one seventh of the amount of the addition, beginning with the tax year of the addition. Attach a schedule showing the taxable year and amount of the original addition and the amount of the subtraction by taxable year. Enter the amount to be subtracted this year.

Line 11 - Other Subtractions

Enter any other item required to be subtracted as an adjustment to compute adjusted federal income.

Attach explanatory schedules. Examples:

- (1) Partnership adjustment. Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such modifications decrease the taxpayer's distributive share of partnership income or loss included in its federal income tax return, an appropriate subtraction as determined on Florida Form F-1065 must be entered on Line 11 of this schedule.
- (2) Certain foreign taxes. Enter the amount of taxes of foreign countries allowable as credits under s. 901, IRC, to any corporation that derived less than 20 percent of its gross income or loss for its taxable year ending in 1984 from sources within the United States, as described

in s. 861(a)(2)(A), IRC, not including withholding taxes specified in s. 220.13(1)(b)5., F.S.

- (3) Cancellation of indebtedness income deferred under s.108(i), IRC. Enter the amount of income previously required to be added back under s. 220.13(1)(e)3., F.S., when the deferred cancellation of indebtedness income is recognized for federal income tax purposes. The subtraction may not exceed the amount of s.108(i), IRC, income added back under s. 220.13(1)(e)3., F.S.

Line 12 - Total

Enter the sum of Lines 1 through 11 on this line and on the front page of Florida Form F-1120, Line 5.

Schedule III – Apportionment of Adjusted Federal Income

Florida taxpayers doing business outside Florida are required to apportion their business income to Florida based upon a three-factor formula (average value of property, payroll, and sales factors), except for insurance companies, transportation companies, citrus processing companies, taxpayers granted permission to use a single sales factor under s. 220.153, F.S., and taxpayers who have been given prior permission by the Department to apportion income using a different method under s. 220.152, F.S.

Florida does not allow a taxpayer to apportion income if it is not doing business outside the state. Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is "doing business" in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

The three-factor formula measures Florida's share of adjusted federal income by ratios of the taxpayer's property, payroll, and sales in Florida to total property, payroll, and sales located or occurring everywhere. The apportionment factors are weighted as follows: 25 percent to property, 25 percent to payroll, and 50 percent to sales.

Note: If the amount reported in Schedule III-A, Column (b) for either the property or payroll factor is zero, the weighted percentage for the other factor will be 33 ¹/₃ percent and the weighted percentage for the sales factor will be 66 ²/₃ percent. If the amount reported in Schedule III-A, Column (b) for the sales factor is zero, the weighted percentage for the property and payroll factors will change from 25 percent to 50 percent each. If the amounts reported in Schedule III-A, Column (b) for any two factors are zero, the weighted percentage for the remaining factor will be 100 percent.

All amounts related to nonbusiness income, income related to ss. 78, 862, and 951, IRC, and any other income not included in the adjusted federal income (Florida Form F-1120, Line 6) must be excluded from the apportionment factors.

III-A Line 1. Average Value of Property

The property factor is a fraction. The numerator of this fraction is the average value of real and tangible personal property owned or rented and used during the taxable year in Florida. The denominator is the average value of such property owned or rented and used everywhere during the taxable year.

Property owned is valued at original cost, without regard to accumulated depreciation. Property rented is valued at eight times the net annual rental rate. You must reduce the net annual rental rate by the annual rental rate received from sub-rentals.

Compute the average value of property using Schedule III-B. On Lines 1 through 4 of this schedule, enter the beginning-of-year and end-of-year balances for property owned and used within Florida, as well as property owned and used everywhere. Compute the average value using the formula provided on Line 6. Enter

the value of rented property on Line 7. Add Lines 6a and 7a and enter the Florida average on Line 8a of Schedule III-B and on Schedule III-A, Line 1, Column (a). Likewise, add Lines 6b and 7b and enter the everywhere average on Line 8b of Schedule III-B and on Schedule III-A, Line 1, Column (b).

If substantial fluctuations in the values of the property exist during the tax period or where you acquired property after the beginning of the tax period or disposed of property before the end of the tax period, the Department may require or allow monthly averaging of property values. If monthly averages are used, you must attach appropriate schedules.

For corporations not included within the definition of a financial organization, intangible personal property will not be included in the property factor. The property factor used by a financial organization must include intangible personal property, except goodwill, owned and used in the business. The term "financial organization" includes any bank, trust company, savings bank, industrial bank, land bank, safe deposit company, private banker, savings and loan association, credit union, cooperative bank, small loan company, sales finance company, or investment company.

The intangible personal property will be valued at its tax basis for federal income tax purposes. Florida considers intangible personal property to be in Florida if it consists of **any** of the following:

- (a) Coin or currency located in Florida.
- (b) Assets in the nature of loans located in Florida, including balances due from depository institutions, repurchase agreements, federal funds sold, and bankers' acceptances.
- (c) Installment obligations on loans for which the customer initially applied at an office located in Florida.
- (d) Loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida.
- (e) A portion of a participation loan where the office that enters into the participation is located in Florida.
- (f) Credit card receivables from customers who reside or who are commercially domiciled in Florida.
- (g) Investments in securities that generate business income where the taxpayer's commercial domicile is in Florida, unless such securities have acquired a discrete business situs elsewhere.
- (h) Securities held by a state treasurer or other public official or pledged to secure public funds or trust funds deposited with the taxpayer, if the office where the secured deposits are maintained is in Florida.
- (i) Leases of tangible personal property where the taxpayer's commercial domicile is in Florida, unless the taxpayer establishes that the location of the leased tangible property is in another state or states for the entire taxable year and the taxpayer is taxable in such other state or states.
- (j) Installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.
- (k) Any other intangible personal property located in Florida used to generate business income.

III-A Line 2. Payroll

The payroll factor is a fraction. The numerator of this fraction is the total amount paid to employees in Florida during the taxable year for compensation. The denominator is the total compensation paid to employees everywhere during the taxable year. Enter the numerator in Schedule III-A, Line 2, Column (a). Enter the denominator in Schedule III-A, Line 2, Column (b). For purposes of this factor, compensation is paid within Florida if:

- (a) The employee's service is performed entirely within Florida, or
- (b) The employee's service is performed both within and outside Florida, but the service performed outside Florida is incidental to the employee's service, or
- (c) Some of the employee's service is performed in Florida and either the base of operations or the place from which the service is directed or controlled is in Florida, or the base of operations or place from which the service is controlled is not in any state in which some part of the service is performed and the employee's residence is in Florida.

The taxpayer must attach a statement listing all compensation paid or accrued for the taxable year other than that shown on federal Form 1125-A, federal Form 1125-E (if required to complete for federal tax purposes), or federal Form 1120.

Sponsored Research and Development Contracts through a University

The payroll factor excludes compensation paid to a Florida employee and the property factor excludes any real or tangible personal property located in Florida certified as dedicated exclusively to the activities of sponsored research and development contracts through a state university or a non-public Florida chartered university conducting graduate programs at the professional or doctoral level. This exclusion applies only during the contractual period and the tax savings is limited to the amount paid for the sponsored research.

Attach a copy of the certification letter, received from the Board of Governors of the State University System or the university president, to the return. Also, the taxpayer must include the schedule of items, as certified by the university, excluded from the payroll and property factors.

III-A Line 3. Sales Factor

The sales factor is a fraction. The numerator of this fraction is the total sales of the taxpayer in Florida during the taxable year. The denominator is the total sales of the taxpayer everywhere during the taxable year. Use Schedule III-C to calculate the sales factor. Enter the numerator on Schedule III-A, Line 3, Column (a) and the denominator on Schedule III-A, Line 3, Column (b).

Florida defines the term "sales" as gross receipts without regard to returns or allowances. The term "sales" is not limited to tangible personal property, and includes:

- (a) Rental or royalty income if such income is significant in the taxpayer's business.
- (b) Interest received on deferred payments of sales of real or tangible personal property.
- (c) Income from the sale, licensing, or other use of intangible personal property.
- (d) Sales of services.
- (e) For financial organizations, income from intangible personal property.

Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is "doing business" in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

Sales will be attributable to Florida using the following criteria:

- (a) Sales of tangible personal property will be "Florida sales" if the property is delivered or shipped to a purchaser within Florida.
- (b) Rentals will be "Florida sales" if the real or tangible personal property is in Florida.

- (c) Interest received on deferred payments of sales of real or tangible personal property will be included in "Florida sales" if the sale of the property is in Florida.
- (d) Sales of service organizations are within Florida if the services are performed in Florida.

For a financial organization, "Florida sales" will also include:

- (a) Fees, commissions, or other compensation for financial services rendered within Florida.
- (b) Gross profits from trading in stocks, bonds, or other securities managed within Florida.
- (c) Interest, other than interest from loans secured by mortgages, deeds of trust, or other liens upon real or tangible property located outside Florida.
- (d) Dividends received within Florida.
- (e) Interest for carrying debit balances on margin accounts, charged to customers at their business locations in Florida, without deducting any costs for carrying such accounts.
- (f) Interest, fees, commissions, and other charges or gains from loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida or from installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.
- (g) Any other gross income, including other interest, resulting from the operation as a financial organization within Florida.

III-A Line 4. Apportionment Fraction

For Lines 1, 2, and 3 of Schedule III-A, divide the amount in Column (a) by the amount in Column (b). Round the result to six decimal places. Enter the result in Column (c) of Schedule III-A. In Column (d), use the appropriate weight for each factor. See the note on page 9 for more detailed information. Multiply the amount in Column (c) by the weighted percentage in Column (d). Round the result to six decimal places. Enter the result in Column (e).

To compute the Florida apportionment fraction, add the weighted factors on Schedule III-A, Lines 1, 2, and 3 of Column (e). Enter the total on Schedule III-A, Line 4 and on Schedule IV, Line 2.

III-D. Special Apportionment Fractions

Insurance Companies

Insurance companies apportion adjusted federal income to Florida by multiplying it by a fraction. The numerator is the direct premiums written for insurance upon properties and risks in Florida and the denominator is direct premiums written on properties and risks everywhere. Florida defines the term "direct premiums written" as the total amount of direct premiums written, assessments, and annuity considerations, as reported on the annual statement filed by the company with the Florida Insurance Commissioner.

However, if the principal source of premiums written by an insurance company consists of premiums for reinsurance accepted by it, the numerator and denominator of the above fraction include the direct premiums written plus premiums written for reinsurance.

Enter the amounts within Florida in Column (a) and amounts everywhere in Column (b) on Schedule III-D, Line 1. Divide Column (a) by Column (b) and enter the result on Schedule III-D, Line 1, Column (c) and on Schedule IV, Line 2.

Note: Insurance companies using this apportionment fraction should attach a copy of Schedule T from their annual report.

Transportation service companies

Taxpayers furnishing transportation services will use a single factor apportionment fraction to apportion their income to Florida. The term "taxpayers furnishing transportation services" includes taxpayers engaged exclusively in interstate commerce.

Florida apportions the income of transportation companies by multiplying their adjusted federal income by a fraction; the numerator is the revenue miles within Florida and the denominator is the revenue miles everywhere.

For transportation other than by pipeline, a revenue mile is the transportation of one passenger or one net ton of freight the distance of one mile for consideration.

Enter the amount within Florida in Column (a) and the amount everywhere in Column (b) on Schedule III-D, Line 2. Divide Column (a) by (b) and enter the result on Schedule III-D, Line 2, Column (c) and on Schedule IV, Line 2.

Schedule IV – Computation of Florida Portion of Adjusted Federal Income

A taxpayer doing business outside Florida should use Schedule IV to compute the Florida portion of adjusted federal income. Florida does not allow a taxpayer to apportion income using Schedule IV if it is not considered to be doing business outside Florida.

Apportionment of Adjusted Federal Income

Line 1 - Apportionable Adjusted Federal Income

Enter the adjusted federal income from Line 6 on the front page of Florida Form F-1120.

Line 2 - Florida Apportionment Fraction

Enter the Florida apportionment fraction from either Schedule III-A, Line 4 or Schedule III-D, Column (c).

Line 4 - Net Operating Loss Carryover Apportioned to Florida

Enter any available Florida net operating loss carryover deduction.

To support a deduction, you must attach a **schedule** showing how you computed the deduction. See the Florida Net Operating Loss Carryover Deduction (NOLD) instructions on page 4, including Examples of Florida Net Operating Loss Carry Forward Schedules on page 15.

Line 5 - Net Capital Loss Carryover Apportioned to Florida

Enter any available Florida net capital loss carryover deduction. See the Florida Net Capital Loss Carryover Deduction instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of loss, apportionment fraction for the taxable year in which the loss occurred, and amounts of the carryover(s) previously deducted.

Line 6 - Excess Charitable Contribution Carryover Apportioned to Florida

Enter any available Florida excess charitable contribution carryover. See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s),

apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

Line 7 - Employee Benefit Plan Contribution Carryover Apportioned to Florida

Enter any available Florida employee benefit plan excess contribution carryover. See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s), apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

Line 8 - Total Carryovers Apportioned to Florida

Add Lines 4 through 7, and enter the total.

Line 9 - Adjusted Federal Income Apportioned to Florida

Subtract Line 8 from Line 3 and enter the difference on this line and on the front page of Florida Form F-1120 (Line 7).

Schedule V – Credits Against the Corporate Income/Franchise Tax

Note: Credits against the tax may not exceed the corporate income/franchise tax liability.

Section 220.02(8), F.S., provides for an order of application for the credits against corporate income tax. The credits are listed in **Schedule V** in the order they must be applied. The Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit, available to certain insurers, is not listed in s. 220.02(8), F.S. Therefore, the FLAHIGA credit is to be included in the “other credits” on Line 19. You may find the instructions for the credit with the instructions for Line 19.

Line 1 - Florida Health Maintenance Organization Consumer Assistance Assessment Credit

A corporate income tax credit is available to a member of the Health Maintenance Organization Consumer Assistance Plan for assessments paid under s. 631.828, F.S. This credit is limited to 20 percent of the amount of such assessments for each of the five calendar years following the year in which such assessment was paid. Attach a copy of the assessment notice to Florida Form F-1120.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 9.

Line 2 - Capital Investment Tax Credit

An annual capital investment tax credit is available to a qualifying business that establishes a qualifying project. Attach a copy of the certification. For qualifying projects defined in s. 220.191(1)(g)1., and 2., F.S., this credit is granted against only the portion of Florida corporate income tax generated by, or arising out of, the qualifying project. You must attach a pro forma tax return indicating the qualifying project’s Florida taxable income for the year to claim this credit. Businesses may apply for this credit with Enterprise Florida, Inc., at 850-298-6620. A taxpayer that takes this credit against Florida insurance premium tax is not eligible to take it against Florida corporate income tax.

For qualifying projects defined in s. 220.191(1)(g)3., F.S., when the capital investment tax credit is used in whole or in part by a member of the qualifying business’ affiliated group or a related entity that is taxable as a cooperative under subchapter T of the Internal Revenue Code, the qualifying business and the entities

claiming the qualifying business’ tax credit must attach a schedule reconciling how the capital investment tax credit is used. The name, federal employer identification number and amount of capital investment tax credit claimed by each entity must be included in the schedule.

If you are claiming a transferred capital investment tax credit per s. 220.191(2)(c), F.S., you must attach to your return a copy of the letter received from the Department of Revenue certifying the amount of the credit transferred (only credits relating to solar energy projects may be transferred).

Line 3 - Enterprise Zone Jobs Credit

Any business claiming the credit must complete and attach a *Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax* (Florida Form F-1156Z). Enter the amount from Florida Form F-1156Z. Taxpayers claiming the credit must include the amount claimed for the current taxable year on Schedule I, Line 7.

Line 4 - Community Contribution Tax Credit

Florida allows a credit equal to 50 percent of a qualified community contribution against corporate income tax for the taxable year of the contribution. The amount of the community contribution credit allowed is limited to \$200,000 per taxpayer. You may carry forward any unused credits for a period not to exceed five (5) years.

Attach a copy of the decision approving the credit to the Florida Form F-1120 on which you are claiming the credit.

Note: Insurance companies may not claim the community contribution credit against their corporate income tax liability.

Line 5 - Enterprise Zone Property Tax Credit

Any business claiming the credit must complete and attach an *Enterprise Zone Property Tax Credit* form (Florida Form F-1158Z). Enter the amount of enterprise zone property tax credit, including any applicable carryover credit, from Florida Form F-1158Z.

Note: Taxpayers claiming the credit must include the amount claimed for the current year on Schedule I, Line 8.

Line 6 - Rural Job Tax Credit, and Line 7 - Urban High Crime Area Job Tax Credit

Attach a copy of the approval to the return. A corporation that uses one of these credits against sales and use tax is not eligible to take the same credit against Florida corporate income tax. You may carry forward any unused credit for a period not to exceed five (5) years.

Note: Taxpayers claiming these credits must include the amounts claimed for the current year on Schedule I, Line 10.

Line 8 - Hazardous Waste Facility Tax Credit

A credit is allowed to the owner of any commercial hazardous waste facility for the sum of: (a) expenses for required hydrologic, geologic, or soil site evaluations and permit fees, and (b) five percent of the cost of stationary facility equipment used for recycling hazardous wastes pursuant to s. 220.184, F.S. Any unused credit may be carried forward for a period not to exceed five (5) years.

Line 9 - Florida Alternative Minimum Tax (AMT) Credit

A credit for Florida AMT paid is allowable in any tax year in which “regular” Florida tax is due following the tax year for which Florida AMT was paid. The amount of the AMT credit generated in a taxable year is equal to the amount of AMT paid over the “regular” tax that would have otherwise been due without application of the Florida tax credit scholarship program credits

(s. 220.1875, F.S.) and the Florida renewable energy production tax credit (s. 220.193, F.S.). For tax years beginning on or after January 1, 2018, there is no Florida AMT and no additional Florida AMT credit will be created.

The amount of AMT credit that may be taken is limited to the lesser of:

- the amount of unused Florida AMT credit carried forward from previous tax years, and
- the amount of tax due on Line 10 of the computation of Florida net income less the credits claimed on Lines 1 through 9 minus 3.3 percent of the amount that additions (Schedule I, Lines 1 and 7 through 20) exceed subtractions (Schedule II, Lines 3 through 11, and if your apportionment factor is not 100 percent Florida, Schedule IV, Line 8).

Line 10 - Contaminated Site Rehabilitation Tax Credit

A credit is available to eligible entities for a percentage of the costs of a voluntary cleanup of a contaminated site. Any corporation that wishes to obtain this credit must submit with its return a tax credit certificate issued by the Florida Department of Environmental Protection. Additional information can be obtained by contacting the Department of Environmental Protection, Bureau of Waste Cleanup, at 850-245-8927. Any unused credit may be carried forward for a period not to exceed five (5) years.

Line 11 - State Housing Tax Credit

A credit is available against Florida corporate income tax based upon approved low income housing projects for a five (5) year credit period beginning with the year the project is completed. A taxpayer that wishes to participate in the State Housing Tax Credit Program must submit an application to the Florida Housing Finance Corporation. Attach a copy of the approval letter from the Florida Housing Finance Corporation to the return. Additional information can be obtained from the Low Income Housing Administrator at 850-488-4197.

Note: Taxpayers must include the amount claimed for the current year on Schedule I, Line 11.

Line 12 – Florida Tax Credit Scholarship Program Credit

A credit is available against Florida corporate income tax for contributions to nonprofit scholarship-funding organizations (SFOs). To learn more about this credit or to submit your application, go to the Department's website and follow the links.

The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years (five [5] years for carry forward amounts from tax years beginning prior to January 1, 2018).

The credit shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit. In addition, a taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 220.1875, F.S.

Attach a copy of the certificate of contribution from each nonprofit scholarship-funding organization to your Florida Form F-1120.

You may transfer this credit to members of the same affiliated group. To learn more about transfers of this credit refer to Florida Form DR-116200, *Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of

the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 12.

Line 13 - Renewable Energy Technologies Investment Tax Credit

A credit is available against Florida corporate income tax for certain eligible costs incurred between July 1, 2006 and June 30, 2010 or between July 1, 2012 and June 30, 2016 in connection with an investment in renewable energy technologies. Any unused credit may be carried forward to tax years ending on or before December 31, 2018.

The certification from the Florida Energy and Climate Commission or the Department of Agriculture and Consumer Services must be attached to the return on which the credit is claimed.

You may transfer this tax credit. To learn more about transfers of this credit refer to Florida Form F-1193T, *Notice of Intent to Transfer Florida Energy Tax Credit*, available on the Department of Revenue's website. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 13.

Line 14 - Florida Renewable Energy Production Tax Credit

A credit is available against Florida corporate income tax for electricity produced at a Florida facility from renewable energy. The credit is based upon additional electricity produced and sold between January 1, 2007 and June 30, 2010 or January 1, 2013 and June 30, 2016. Any unused amount of an allocated credit may be carried forward for up to five years. You may transfer this tax credit one time, in increments of 25% or more. Refer to Florida Form F-1193T, *Notice of Intent to Transfer Florida Energy Tax Credit* which is available on the Department of Revenue's website.

Attach a copy of the certification received from the Department of Revenue or the Department of Agriculture and Consumer Services to your tax return showing the allocation of the credit. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to your return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 13.

Line 15 – New Markets Tax Credit

A credit is available against Florida corporate income tax for a qualified investment under the Florida New Markets Development Program administered by the Department of Economic Opportunity. Attach a copy of the credit certification. You may carry forward any unused credit for a period of five (5) years.

Insurance companies may only claim this credit against their insurance premium tax due under s. 624.509, F.S.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 14.

Line 16 – Entertainment Industry Tax Credit

A credit is available against Florida corporate income tax as part of the entertainment industry financial incentive program. The program is administered by the Office of Film and Entertainment. Visit their website at filminflorida.com. Attach a copy of the approval letter for the tax credit or credit transfer to the return. Any unused credit may be carried forward for a period not to exceed five (5) years.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 15.

Line 17 - Research and Development Tax Credit

A credit is available against Florida corporate income tax based upon qualified research expenses in Florida for taxpayers that also claim and are allowed a federal income tax credit under section 41 of the IRC for the same research expenses. The Department of Revenue must allocate this credit before it can be taken. Attach federal Forms 6765, 3800, and 1065, Schedule K-1 (if applicable) to the return. An unused credit cannot be carried forward more than five (5) years.

Note: Taxpayers must include the amount claimed for the current taxable year on Schedule I, Line 16.

Line 18 - Energy Economic Zone Tax Credit

A credit is available against Florida corporate income tax for eligible corporations located in an energy economic zone. Attach a copy of the certification approving the credit to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 17.

Line 19 - Other Credits

Enter the amount of any other credits allowable against the corporate income/franchise tax. Attach a supporting schedule indicating the type and amount of any allowable credit.

Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit

A credit against insurance premium tax or corporate income tax is available to member insurers of FLAHIGA as follows:

- For each assessment levied before January 1, 1997, 0.1 percent of the amount of the assessment for each year following the year in which the assessment was paid.
- For each assessment levied and paid after December 31, 1996, five percent of the amount of the assessment for each of the 20 years following the year in which the assessment was paid.

The total amount of assessment that can be claimed as a credit is net of any refunds received.

However, if a member insurer ceases doing business, all uncredited assessments may be credited against its insurance premium or corporate income tax liability for the year it ceases doing business.

The same assessment amount may not be offset by an insurer against both its insurance premium and corporate income tax liabilities.

Attach a statement showing the computations to support the credit claimed, a copy of the Assessment Levy, and a copy of the Certificate of Contribution for each assessment claimed as a credit.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 9.

Line 20 - Total Credits Against the Tax

Enter the sum of Lines 1 through 19 on this line and on the front page of Florida Form F-1120 (Line 12).

Schedule R – Nonbusiness Income

Note: Taxpayers that conduct business entirely within Florida need not complete Schedule R.

Nonbusiness income is not subject to apportionment, but is allocated as provided in s. 220.16, F.S. The term nonbusiness does not include income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations, or any amounts that could be included in apportionable income without violating the due process clause of the U.S. Constitution. In general, all transactions and activities of a taxpayer that are dependent upon, or contribute to the operations of the taxpayer's economic enterprise as a whole, constitute the taxpayer's trade or business. Functionally related dividends are presumed to be business income.

Nonbusiness income means rents and royalties from real or tangible personal property, capital gains, interest, dividends, and patent and copyright royalties, to the extent they do not arise from transactions and activities in the regular course of a taxpayer's trade or business.

Line 1 - Nonbusiness Income (Loss) Allocated to Florida

Enter each type (for example: dividends, interest, and royalties) and the amount of nonbusiness income allocated to Florida on this line and on the front page of Florida Form F-1120 (Line 8).

Line 2 - Nonbusiness Income (Loss) Allocated Elsewhere

Enter each type (for example: dividends, interest, and royalties), the state or country to which the nonbusiness income is allocated, and the amount of nonbusiness income.

Line 3 - Total Nonbusiness Income

Enter the sum of Lines 1 and 2 on Line 3 and on Schedule II, Line 7.

Estimated Tax Worksheet

You must make estimated payments if your corporate income tax liability exceeds \$2,500. Complete the worksheet to determine if estimated tax is due.

Line 2 - Florida Exemption \$50,000

Members of a Controlled Group - Only one \$50,000 exemption is allowed to a controlled group of corporations. For any Florida taxpayer who is a member of a controlled group, the manner in which the members allocate the \$50,000 exemption for purposes of filing the annual Florida return will be binding upon all members with respect to estimated tax. This includes the determination of whether a declaration was required and the computation of penalties and interest on underpayments.

Examples of Florida Net Operating Loss Carry Forward Schedules

For Taxpayers that Apportion (doing business outside Florida):

Tax Year	(a) Adjusted Federal Income/Loss	(b) Apportionment Fraction (rounded to 6 decimal places)	(c) Florida Apportioned Income/Loss (a) x (b)	(d) NOLCO Applied (Schedule IV)	(e) Florida Portion of Adjusted Federal Income/Loss (c + d)	(f) NOL Carry Forward to Next Year
2006	\$ (1,000,000)	0.123456	\$ (123,456)	\$ -	\$ (123,456)	\$ (123,456)
2007	\$ 750,000	0.130010	\$ 97,508	\$ (123,456)	\$ (25,948)	\$ (25,948)
2008	\$ 1,500,000	0.128500	\$ 192,750	\$ (25,948)	\$ 166,802	\$ -

For 100% Florida Taxpayers:

Tax Year	(a) Federal Income/Loss	(b) NOLCO Applied (Schedule II)	(c) Adjusted Florida Income/Loss	(d) NOL Carry Forward to Next Year
2006	\$ (1,000,000)	\$ -	\$ (1,000,000)	\$ (1,000,000)
2007	\$ 750,000	\$ (1,000,000)	\$ (250,000)	\$ (250,000)
2008	\$ 1,500,000	\$ (250,000)	\$ 1,250,000	\$ -

Forms

Additional Florida forms which may be needed.

- F-851** *Affiliations Schedule*
- F-1065** *Florida Partnership Information Return*
- F-1120A** *Florida Corporate Short Form*
- F-1120ES** *Declaration/Installment of Florida Estimated Income/Franchise Tax*
- F-1120X** *Amended Florida Corporate Income Tax Return*
- F-1122** *Authorization and Consent of Subsidiary Corporation to be included in a Consolidated Income Tax Return*
- F-1156Z** *Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax*
- F-1158Z** *Enterprise Zone Property Tax Credit*
- F-2220** *Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax*
- F-7004** *Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*

Filing Tips

- ✓ **Be sure to make personal file copies of your return and schedules before mailing originals to the Department of Revenue.**
- ✓ **Notify the Department of a change of address online at: floridarevenue.com/taxes/updateaccount**
- ✓ **For ease of processing and to ensure the Department properly records your return and payment, use an original form whenever possible.**
- ✓ **To find filing due dates for the current year go to the Department's website at floridarevenue.com/taxes/cit/duedates**

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

To find a **taxpayer service center** near you, go to floridarevenue.com/taxes/servicecenters.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Visit floridarevenue.com/dor/subscribe.

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

Form F-1120	Florida Corporate Income Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120A	Florida Corporate Short Form Income Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax,	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1065	Florida Partnership Information Return	Rule 12C-1.051, F.A.C.
Form F-2220	Underpayment of Estimated Tax	Rule 12C-1.051, F.A.C.
Form F-851	Corporate Income/Franchise Tax Affiliations Schedule	Rule 12C-1.051, F.A.C.
Form F-1120X	Amended Florida Corporate Income Tax Return	Rule 12C-1.051, F.A.C.
Form F-1122	Authorization and Consent of Subsidiary Corporation	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate Of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form DR-116200	Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit	Rule 12-29.003, F.A.C.
Form F-1193T	Notice of Intent to Transfer Florida Energy Tax Credit	Rule 12C-1.051, F.A.C.



Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return

F-1120XN
R. 01/19

Rule 12C-1.051, F.A.C.
Effective XX/XX
Page 1 of 2

Corporate income tax is imposed by section (s.) 220.11, Florida Statutes (F.S.). You must use Florida Form F-1120X to correct a tax return that you previously filed on Florida Forms F-1120 or F-1120A. Use Florida Form F-1120X to correct your return as originally filed or as later adjusted by an amended return, a claim for refund, or an examination.

Note: Florida law does not allow net operating loss carrybacks or capital loss carrybacks.

You must attach a copy of any schedule, form, or statement filed with the federal form that is applicable to your Florida Form F-1120X. A claim for refund is subject to audit verification and must be supported by proper documentation so the Department of Revenue can process your claim.

When to file – You may file Florida Form F-1120X only after you have filed the original return. You should file Florida Form F-1120X as soon as there is a change in the taxable income reported on your original return. Generally, you must file a refund claim within three years.

Time Limitations – You have 60 days to file Florida Form F-1120X, after the adjustments to your federal taxable income have been agreed to or finally determined. These adjustments to your income may occur through a federal tax audit or a federal amended return. Per s. 220.23(2)(d), F.S., you must file a refund claim based on a federal audit adjustment within two years after the required Florida Form F-1120X filing date, whether or not you filed the Florida Form F-1120X.

Where to Send Payments and Returns

Make check payable to and send with return to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 22), send your return to:
Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

Specific Instructions

Enter the current name and address of your corporation. If the corporation's name has changed since you filed the original return, write the previous name of the business on the line marked "Formerly known as." If the name has not changed, leave this line blank.

Check the reason you are filing an amended return. If it is the result of an amended federal return, attach a copy. If it is the result of an Internal Revenue Service (IRS) audit adjustment, attach a signed, dated copy of IRS Form 4549A (Income Tax Examination Changes) or other document evidencing the completed audit. Form 4549A is also referred to as a Revenue Agent Report (RAR). Enter the date of the IRS report. Check the box showing the type of return that you are amending.

Record the Federal Employer Identification Number (FEIN) of the corporation. Enter the beginning and ending dates of the tax year for which you are filing an amended return. Enter the date of the last return filed for your corporation.

Part I

Enter all data in Part I of Florida Form F-1120X. You may need attachments to support the entries in Part I. Attach an appropriate updated Florida Form F-1120 schedule if there are changes. Any substitute schedules must contain all the required information and follow the format of the Department's printed schedules. Include the corporate name and FEIN on all attachments. Incomplete or missing information on Florida Form F-1120X may cause processing delays.

The line numbers on Florida Form F-1120X correspond to line numbers of the Florida Form F-1120, with a few exceptions. We outline these exceptions below. In Column A, enter the specified amounts from Florida Forms F-1120 or F-1120A as originally

reported or later adjusted. In Column B, enter the corrected amount.

Line 11 - Compute Corporate Income/Franchise Tax Due.

Enter 5.5 percent of Line 10, with one exception for taxable years beginning prior to January 1, 2018. Taxpayers that paid Florida Alternative Minimum Tax (AMT) and taxpayers subject to the Florida AMT because of federal adjustment should compare "regular" Florida tax, on Page 1 of Florida Form F-1120, to the Florida AMT due on Schedule VI of Florida Form F-1120. The taxpayer is liable for whichever is greater, and should enter this amount on Line 11.

In column A on line 11, include any emergency excise tax as originally reported or as later adjusted prior to your tax year beginning on or after January 1, 2012. Emergency excise tax adjustments are no longer necessary on an amended return because emergency excise tax was repealed and all amounts previously reported and paid have been converted to credits.

Line 13 - Total Corporate Income/Franchise Tax Due.

Subtract Line 12 from Line 11.

Line 16 – Payments. On Line 16a, enter the amount of estimated tax payments including any allowed overpayment credit from the prior year. On Line 16b, enter the amount of any tentative tax payments sent in with Florida Form F-7004. On Line 16c, enter the amount of any tax paid with the return and any tax paid after you filed the original return. If you paid tax as the result of an audit, include proper documentation.

Line 19 – Total Amount Due or Overpayment. Subtract Line 18 from Line 15 and enter the difference of tax due or overpayment. If this line reflects tax due, also enter this amount

in the space provided on the front of the payment coupon. Make any check payable to the Florida Department of Revenue.

Lines 20 through 22 - Overpayment. Indicate how you wish to apportion your overpayment:

- Enter on Line 20, the amount of overpayment from Line 19 that you want credited to estimated tax,
- Enter on Line 21, the amount of overpayment from Line 19 to be offset against underpayments for other years if amended returns are also being filed for other years, and/or
- Enter on Line 22, the amount of overpayment from Line 19 you want refunded. Sub S corporations must include the Notice of Acceptance as an S Corporation from the IRS if it has not been included with previously filed returns.

Part II - Explanation of Changes to Income, Deductions, Credits, etc. (Use the space provided and/or attach additional sheets.) Enter the line reference for which a change is reported. Give the reason for each change. If the change involves an item of income, deduction, or credit that Florida Form F-1120 or its instructions requires you to support with a schedule, statement, or form, attach the correct schedule, statement, or form to this Florida Form F-1120X. Explain any computational changes and attach supporting schedules.

Explain any changes in the apportionment fraction used on the original return. Use Schedules III and IV of Florida Form F-1120 to recompute the apportionment fraction and to determine the

Florida portion of adjusted federal or net income. Attach these schedules to Florida Form F-1120X.

Signature and Verification

An officer of the entity who is authorized to sign for that entity must sign all returns. An **original signature** is required. We will not accept a photocopy, facsimile, or stamped signature. A receiver, trustee, or assignee must sign any return you are required to file on behalf of your organization.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN), and
- Preparer tax identification number (PTIN).

Remember

- ✓ **Make your check payable to the Florida Department of Revenue in US dollars.**
- ✓ **Write your FEIN on your check.**
- ✓ **Sign your check and all returns.**
- ✓ **Attach your signed, dated copy of IRS Form 4549A and/or other required documents.**

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

To find a **taxpayer service center** near you, visit floridarevenue.com/taxes/servicecenters

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Visit floridarevenue.com/dor/subscribe

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

Form F-1120X	Amended Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120A	Florida Corporate Short Form Income Tax Return	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.



Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

For Tax Year: Beginning _____ Ending _____	Federal Employer Identification Number (FEIN): _____ Name: _____ Address: _____ City/State/ZIP: _____
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1. Total income/franchise tax due for the year (enter from Florida Form F-1120, Line 13)				
2. 90% of Line 1				
Enter in Columns 1 through 4 the installment dates. (See Installment Dates in the instructions)	Computation of Underpayments			
	Due Dates of Installments			
	(1st)	(2nd)	(3rd)	(4th)
3. Enter 25% of Line 2 in Columns 1 through 4				
4. (a) Amount paid for each period				
(b) Overpayment credit from prior year				
(c) Overpayment of previous installment				
5. Total of Lines 4(a), 4(b), and 4(c)				
6. Underpayment (Line 3 less Line 5) or overpayment (Line 5 less Line 3). An overpayment on Line 6 in excess of all prior underpayments is to be applied as a credit against the next installment. (See Line 4c)				

Exception that avoids penalty and interest

7. Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated.				
8(a). Tax on prior year's income using current year's rates:	25% of tax	50% of tax	75% of tax	100% of tax
8(b). Cumulative donations made to nonprofit scholarship-funding organizations (SFOs) for the taxable year. Certificate of contribution must be issued for the taxable year.				
8(c). Line 8(a) less Line 8(b). This is the prior year exception adjusted for the credit for contributions to SFOs per sections (s.) 1002.395(5)(g) and 220.1875, Florida Statutes (F.S.)				

Check below if the exception applies for each underpaid installment [Line 7 must equal or exceed Line 8(c)]

Attach a schedule showing the computation. If the exception does not apply, complete Lines 9 through 14 to determine the amount of the penalty and interest.

Exception: 1st Installment 2nd Installment 3rd Installment 4th Installment

If Line 6 shows an underpayment and the exception does not apply, compute the underpayment penalty and interest by completing the portion(s) of this schedule applicable to the installments. Enter same installment dates used above	Computation of Penalty and Interest			
	Due Dates of Installments			
	(1st)	(2nd)	(3rd)	(4th)
9. Amount of underpayment				
10. Enter the date of payment or the due date of the corresponding Florida Corporate Income/Franchise Tax return, whichever is earlier.				
11. Number of days from due date of installment to the dates shown on Line 10				
12. Penalty on underpayment (12% per year on the amount of underpayment on Line 9 for the number of days shown on Line 11)				Total Penalty
13. Interest on underpayments. In general, interest will be the appropriate interest rate on the amount of underpayment on Line 9 for the number of days shown on Line 11				Total Interest
14. Total of amounts shown on Lines 12 and 13. If this Florida Form F-2220 is being filed with your return, the amounts shown as penalty and interest should be entered on appropriate line of Florida Form F-1120				

Instructions for Florida Form F-2220

Installment Dates – Generally, for tax years ending 6/30, the declaration or payment of estimated tax is due on or before the last day of the 4th month, the last day of the 6th month, the last day of the 9th month, and the last day of the tax year. For tax years not ending on 6/30, the declaration or payment of estimated tax is due on or before the last day of the 5th month, the last day of the 6th month, the last day of the 9th month, and the last day of the tax year. Installment due dates that fall on a Saturday, Sunday, or legal holiday extend to the next business day, with the exception of installments due on the last day of June, which must be paid on or before the last Friday of June.

Estimated Tax – Every domestic or foreign corporation or other entity subject to taxation under Chapter 220, F.S., must report estimated tax for the taxable year if the amount of income tax liability for the year is expected to be more than \$2,500.

Purpose of Form – This form will enable taxpayers to determine if they paid the correct amount of each installment of estimated tax by the proper due date. If the minimum amount was not paid timely, we may impose penalty and interest.

Computation of Underpayments – Make entries on Lines 1 through 6 following the instructions for each line item. Enter on Line 4(c) the previous installment's overpayment (Line 6) but only if the overpayment exceeds all prior underpayments. If Line 6 shows an underpayment of any installment, complete Lines 7 and 8 and Lines 9 through 14, to the extent applicable. If the requirements for filing the declaration of estimated tax were met during the tax year and fewer than four installment payments were required, attach an explanatory statement including computations.

Exception to Avoid Penalty and Interest – You will not owe penalty or interest for an underpaid installment on Line 6 if the total amount of all payments made by the installment date equals or exceeds the amount that would have been required to be paid using the preceding year's tax (see s. 220.34, F.S.). Calculate the exception using Lines 7 and 8. The prior year exception calculation includes donations to nonprofit scholarship-funding organizations made for the current year under the Florida Tax Credit Scholarship Program. The certificate of contribution must be issued on or after the beginning of the tax year and on or before the due date of the return, or extended due date with a valid extension of time.

A taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 220.1875, F.S. In addition, the credit is required to be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit.

A taxpayer may not use the prior year exception if the previous tax year was for a short tax year (not a full 12 months), except where the short period is due to a change in accounting period. You may not use the prior period exception in your first year of operation.

Note: The Florida Income Tax Code does not allow annualizing taxable income to determine the requirement for making an individual installment.

Computation of Penalty and Interest – Follow the instructions on the form to complete Lines 9 through 14. For purposes of determining the date of payment on Line 10, a payment of estimated tax on any installment date is considered a payment of any previous underpayment only to the extent the payment exceeds that amount of the installment as computed on Line 3. If you made more than one payment for a given installment, attach a separate computation for each payment.

Line 13 – Interest on Underpayments – The interest rate on each underpayment will vary depending on the date of the payment and the interest rate or rates in effect for the period. It may be necessary to attach a separate schedule showing the computation of interest on each underpayment. A floating rate of interest applies to underpayments and late payments of estimated tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. To obtain interest rates:

- Visit the Department's website at floridarevenue.com/taxes/rates
- or
- Call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.
The form is available online at floridarevenue.com/forms.*

ATTACHMENT 6



August 14, 2018

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Chief of Staff
Amanda Carey, Deputy Cabinet Affairs Director

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Stephanie Leeds Sutton, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Erin Sumpster, Chief Cabinet Aide

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THROUGH: Leon M. Biegalski, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Request Approval to Publish Notice of Proposed Rule

Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact: No impact

The Department has reviewed these proposed amended rules and forms for compliance with sections 120.54(3)(b) and 120.541, Florida Statutes. These proposed rules will not have an adverse impact on small businesses, small counties, or small cities and will not likely have an increased regulatory cost in excess of \$200,000 within one year. Additionally, they will not have an adverse impact or increased regulatory cost in excess of \$1,000,000 within five years.

What is the Department requesting?

Section 120.54(3)(a), F.S., requires the Department to obtain the Cabinet's approval to hold public hearings for proposed amended rules. The Department requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for Rules 12D-13.060, F.A.C., Application for Obtaining Tax Deed by Certificate Holder; Fees; 12D-13.061, F.A.C., Minimum Standards for Ownership and Encumbrance Reports Made in Connection with Tax Deed

Applications; 12D-13.062, F.A.C., Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale; 12D-13.063, F.A.C., Tax Deed Sale at Public Auction; and 12D-13.065, F.A.C., Disbursement of Sale Proceeds.

Why are the proposed rule amendments necessary?

The proposed amendments to Rules 12D-13.060, 12D-13.061, 12D-13.062, 12D-13.063, and 12D-13.065, F.A.C., are necessary to reflect statutory changes enacted in Chapter 2018-160, L.O.F.

What do the proposed amendments to these rules do?

Rule 12D-13.060, F.A.C., Application for Obtaining Tax Deed by Certificate Holder; Fees.

The proposed amendment to this rule implements statutory changes from Section 1 of Chapter 2018-160, L.O.F., which amended s. 197.502(5), F.S. The amendment to the rule removes the phrase “ownership and encumbrance reports” and replaces it with “property information reports.”

Rule 12D-13.061, F.A.C., Minimum Standards for Ownership and Encumbrance Reports Made in Connection with Tax Deed Applications. The proposed amendment to this rule implements statutory changes from Section 1 of Chapter 2018-160, L.O.F., which amended s. 197.502(5), F.S. The amendment to the rule removes the phrase “ownership and encumbrance reports” and replaces it with “property information reports.”

Rule 12D-13.062, F.A.C., Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale. The proposed amendment to this rule amends procedures clerks of court follow to notify owners of property subject to tax deed sales based on Section 2 of Chapter 2018-160, L.O.F., which amended s. 197.522, F.S. Subsection (3) of Rule 12D-13.062, F.A.C., is removed because the clerk may rely on address information on the certified tax roll and property information reports the tax collector provides.

Rule 12D-13.063, F.A.C., Tax Deed Sale at Public Auction. The proposed amendment to this rule adds current taxes, if due, to the amount used for the opening bid at a tax deed sale, pursuant to Section 1 of Chapter 2018-160, L.O.F., which amended s. 197.502(6), F.S.

Rule 12D-13.065, F.A.C., Disbursement of Sale Proceeds. The Department proposes repealing this rule because the suggested notice of disbursement of surplus sale proceeds is obsolete and clerks must use substantially the same form as provided in s. 197.582(2), F.S., as amended by Section 3 of Chapter 2018-160, L.O.F.

Were comments received from external parties?

No. The Department scheduled a rule development workshop for July 19, 2018, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments or repeal.

Attachments

- Summaries of the proposed rules, which include:
 - Statements of facts and circumstances justifying the rules
 - Federal comparison statement
 - Summary of the workshop
- Draft Notice of Proposed Rule with rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-13, FLORIDA ADMINISTRATIVE CODE
TAX COLLECTOR RULES AND REGULATIONS

PROPOSED AMENDMENTS TO RULES 12D-13.060, 12D-13.061, 12D-13.062, 12D-13.063,
AND REPEAL OF 12D-13.065, F.A.C.

SUMMARY OF PROPOSED RULES

The proposed amendments are to incorporate statutory changes enacted in Chapter 2018-160, Laws of Florida. The purpose of amending Rules 12D-13.060, Florida Administrative Code, Application for Obtaining Tax Deed by Certificate Holder; Fees and 12D-13.061, F.A.C., Minimum Standards for Ownership and Encumbrance Reports Made in Connection with Tax Deed Applications, is to replace “ownership and encumbrance reports” with “property information reports,” to implement statute changes from section 197.502(5), Florida Statutes. The purpose of amending Rule 12D-13.062, F.A.C., Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale, is to remove outdated procedures clerks of court follow to notify owners of property subject to tax deed sales amended in s. 197.522(3), F.S. The clerk may now rely on address information on the certified tax roll and property information reports. The purpose of amending Rule 12D-13.063, F.A.C., Tax Deed Sale at Public Auction, is to add current taxes, if due, to the total amount used for the opening bid at a tax deed sale based on amendments to s. 197.502(6), F.S. The purpose of repealing Rule 12D-13.065, F.A.C., Disbursement of Sale Proceeds, is to remove the suggested notice of disbursement of surplus sale

proceeds. Section 197.582, F.S., provides language for a notice and procedures to claim surplus proceeds from a tax deed sale.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments are necessary to reflect statutory changes enacted in Chapter 2018-160, L.O.F.

FEDERAL COMPARISON STATEMENT

The provisions in this proposed amended rule chapter do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP SCHEDULED JULY 19, 2018

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rules 12D-13.060, 12D-13.061, 12D-13.062, 12D-13.063, and repeal of 12D-13.065, F.A.C., in the Florida Administrative Register on July 3, 2018 (Vol. 44, No. 129, p. 3116). The Department scheduled a rule development workshop for July 19, 2018, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments or repeal.

NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-13.060 Application for Obtaining Tax Deed by Certificate Holder; Fees

12D-13.061 Minimum Standards for Ownership and Encumbrance Reports Made in
Connection with Tax Deed Applications

12D-13.062 Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale

12D-13.063 Tax Deed Sale at Public Auction

12D-13.065 Disbursement of Sale Proceeds

PURPOSE AND EFFECT: The Department of Revenue amends Rules 12D-13.060, 12D-13.061, 12D-13.062, 12D-13.063, and repeals 12D-13.065, Florida Administrative Code, based on Chapter 2018-160, Laws of Florida. The purpose of amending Rules 12D-13.060 and 12D-13.061, F.A.C., is to replace “ownership and encumbrance reports” with “property information reports” to implement statute changes from section 197.502(5), Florida Statutes. The purpose of amending Rule 12D-13.062, F.A.C., is to reflect an amendment to s. 197.522(3), F.S., removing outdated procedures clerks of court follow to notify owners of property subject to tax deed sales. The clerk may rely on address information provided by the tax collector based on the certified tax roll and property information reports. The purpose of amending Rule 12D-13.063, F.A.C., is to add current taxes, if due, to the minimum bid requirement the clerk sets to calculate the opening bid at a tax deed sale, based on amendments to s. 197.502(6), F.S. The purpose of repealing Rule 12D-13.065, F.A.C., is to remove the suggested notice of disbursement of surplus tax deed sale proceeds. Section 197.582, F.S., provides language for a notice and procedures to

claim surplus proceeds from a tax deed sale. The effect of these amendments provides clarification to local officials and taxpayers during the tax deed sale process.

SUMMARY: The proposed amendments implement statutory provisions for tax deed sales.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that these proposed rules are not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.022, 195.027(1), 213.06(1) FS.

LAW IMPLEMENTED: 28.24, 195.022, 197.122, 197.3632, 197.443, 197.473, 197.482, 197.502, 197.512, 197.522, 197.532, 197.542, 197.552, 197.562, 197.573, 197.582, 197.593, 197.602, 298.36, 298.365, 298.366, 298.465, 298.54 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD.

PLACE: TBD.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone (850)617-8870, Mike.Cotton@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-13, FLORIDA ADMINISTRATIVE CODE
TAX COLLECTORS RULES AND REGULATIONS
AMENDING RULES 12D-13.060, 12D-13.061, 12D-13.062, AND 12D-13.063
REPEALING RULE 12D-13.065

12D-13.060 Application for Obtaining Tax Deed by Certificate Holder; Fees.

(1) through (2) No change.

(3) PROCEDURE AFTER APPLICATION IS MADE – ALL CERTIFICATES.

(a) After receiving the property information report ~~ownership and encumbrance report including the abstract or title search~~, the tax collector must prepare and deliver a certification to the clerk on Form DR-513, and attach a certification of the names and addresses of those persons who must be notified, as required by Subsection 197.502(4), F.S.

(b) through (c) No change.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 28.24, 197.3632, 197.482, 197.502, 197.512, 197.522, 197.532, 197.542, 197.552, 197.562, 197.573, 197.582, 197.593, 197.602 FS. History—New 6-18-85, Formerly 12D-13.60, Amended 5-23-91, 12-13-92, 1-11-94, 12-25-96, 12-31-98, 1-26-04, 12-30-04, 4-5-16, xx-xx-xx.

12D-13.061 Minimum Standards for Property Information ~~Ownership and Encumbrance~~ Reports Made in Connection with Tax Deed Applications.

(1) Property information ~~Ownership and encumbrance~~ reports must cover a minimum of 20

years before the tax deed application.

(2) The tax collector may choose to accept the property information ~~ownership and encumbrance~~ report in paper or electronic form.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.502 FS. History—New 6-18-85, Formerly 12D-13.61, Amended 12-3-01, 12-30-04, 4-5-16, xx-xx-xx.

12D-13.062 Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale.

(1) through (2) No change.

~~(3) If the notice to titleholders required by Sections 197.502(4)(a) and 197.522(1), F.S., is returned to the clerk as “undeliverable,” the clerk should review the most recent property tax roll and the clerk’s court and other records containing address information to attempt to get a valid address. If an additional address is found, notice should be resent to the titleholder at that address.~~

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.502, 197.512, 197.522, 197.542, 197.562, 197.582 FS. History—New 6-18-85, Formerly 12D-13.62, Amended 12-3-01, 1-26-04, 4-5-16, xx-xx-xx.

12D-13.063 Tax Deed Sale at Public Auction.

(1)(a) The statutory (opening) bid required by the clerk at the sale must be the sum of:

1. Current taxes, if due,

1. through 8. renumbered 2. through 9. No change.

(b) No change.

(2) through (4) No change.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 28.24, 197.122, 197.3632, 197.443, 197.502, 197.512, 197.522, 197.542, 197.552, 197.562, 197.582 FS. History—New 6-18-85, Formerly 12D-13.63, Amended 5-23-91, 12-13-92, 1-2-01, 12-3-01, 4-5-16, xx-xx-xx.

12D-13.065 Disbursement of Sale Proceeds.

~~(1) When the property is purchased for an amount exceeding the tax deed applicant's expenses, the clerk must send notices to those persons listed in Sections 197.502(4)(a) through (g), F.S., advising them of the surplus funds. A suggested form of the notice is:~~

~~NOTICE~~

~~CTF NO. _____ Property Description _____~~

~~As required by Chapter 197, F.S., the above property was sold at public sale on _____. After payment of all funds due to government units has been made, a surplus of \$___ will remain and be held by this office for the benefit of persons having interest in this property, as described in Sections 197.502(4)(a) through (g), F.S.~~

~~Attached is a copy of the abstract of this property received from the office of the tax collector reflecting all persons having an interest in this property according to Sections 197.502(4)(a) through (g), F.S.~~

~~Date: _____~~

~~_____~~

~~Clerk~~

~~_____~~

~~County~~

~~(2) All records pertaining to tax deed sale surplus funds should remain with the clerk.~~

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 195.022, 197.473, 197.502, 197.522, 197.532, 197.542, 197.582, 298.36, 298.365, 298.366, 298.465, 298.54 FS. History—New 6-18-85, Formerly 12D-13.65, Amended 1-26-04, 4-5-16, Repealed xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and
Cabinet.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 3, 2018.

ATTACHMENT 7



Department of Revenue
 4th Quarter FY 2017-2018
 Performance Measures
 (April 1 – June 30, 2018)

State Fiscal Year (SFY 7/1 – 6/30)
 Federal Fiscal Year (FFY 10/1 – 9/30)

	Objective	Weight	Range	Result	Score	Weighted Score
1	Percent of revenues deposited within 1 business day of receipt	15%	5 = 98.8-100% 4 = 97.5-98.7% 3 = 96.2-97.4% 2 = 94.9-96.1% 1 = Less than 94.9%	98.1%	4	.60
2	Percent of all tax returns filed timely and accurately	10%	5 = 96-100% 4 = 91-95% 3 = 86-90% 2 = 81-85% 1 = Less than 81%	93.5%	4	.40
3	Median number of days to process a refund	5%	5 = Less than 30 days 4 = 30-39 days 3 = 40-49 days 2 = 50-59 days 1 = 60 days or more	31 days	4	.20
4	Percent of IV-D cases with an order of support (FFY)	10%	5 = 90-100% 4 = 80-89% 3 = 70-79% 2 = 60-69% 1 = 50-59%	81.8%	4	.40
5	Percent of current support disbursed (FFY)	5%	5 = 80-100% 4 = 60-79% 3 = 40-59% 2 = 20-39% 1 = Less than 19%	63.2%	4	.20
6	Percent of total support disbursed (FFY)	10%	5 = 90-100% 4 = 80-89% 3 = 70-79% 2 = 60-69% 1 = 50-59%	83.1%	4	.40
7	Percent of IV-D State Disbursement Unit collections disbursed within two business days of receipt (SFY)	10%	5 = 99.90-100% 4 = 99.80-99.89% 3 = 99.60-99.79% 2 = 99.50-99.59% 1 = Less than 99.50%	99.75%	3	.30
8	Statewide Level of Assessment for real property	10%	5 = 90% and up 1 = 89.9% and below	94.8%	5	.50
9	Percent of training participants satisfied with services provided	5%	5 = 100% 4 = 99% 3 = 96-98% 2 = 93-95% 1 = 90-92%	97.7%	3	.15
Total					3.89	3.15



Department of Revenue
4th Quarter FY 2017-2018
Performance Measures
(April 1 – June 30, 2018)

State Fiscal Year (SFY 7/1 – 6/30)
Federal Fiscal Year (FFY 10/1 – 9/30)

GENERAL TAX ADMINISTRATION

The General Tax Administration (GTA) Program received external recognition (awards) for several initiatives to increase taxpayer education, improve customer service, and tighten system security.

- Increase Taxpayer Education:
 - The SCORE partnership received two awards: the 2018 Federation of Tax Administrators Award (the Department was one of six winners), and a 2018 Prudential Productivity Award. The SCORE partnership provides the ability to focus on GTA's taxpayer education goals by establishing a hybrid education program aimed not only at tax education, but also business success. SCORE, a non-profit association of volunteer business counselors supported by the U.S. Small Business Administration, has proven to be a multi-dimensional partner providing business information, mentors, workshops, and the opportunity to conduct webinars about Florida tax issues using SCORE's webinar platform. Through our service centers, the SCORE partnership includes local marketing and referral of businesses to SCORE for mentoring opportunities.
- Improve Customer Service:
 - The Taxpayer Account Maintenance Section (TAMS) team received a 2018 Prudential Productivity Award. The project improved efficiencies in the processing of requests to correct taxpayer accounts. By creating the TAMS case in the Customer Relationship Management (CRM) module of the System for Unified Taxation (SUNTAX), the Department can better manage and track requests for taxpayer account corrections. The process is streamlined to automatically route requests to a worklist and create a history on taxpayer accounts.
- Tighten System Security:
 - A project to restrict certain information to authorized users won a 2018 Prudential Productivity Award. The project enhanced the user interface within the System for Unified Taxation (SUNTAX) by restricting visibility to only authorized users, thereby adding another layer of security to confidential data.

CHILD SUPPORT PROGRAM

Florida Child Support Receives 2018 Prudential Productivity Award

- The Child Support Program received a 2018 Prudential Productivity Award for their work on creating and piloting an Internal Transfer Program. The Internal Transfer Program was implemented in March 2017. The purpose of the new program is to create a more efficient process for allowing current team members to transfer to a different team, increasing their opportunity for professional growth and development, and to allow for a more streamlined internal transfer process. This concept was the result of a project from a Certified Public Manager course attended by Program team members and has been able to reduce the time spent on hiring by approximately 46 percent, resulting in a cost avoidance of \$1,100 in FTE salary for each transfer.

ATTACHMENT 8



Florida Department of Revenue
FY 17-18
Annual Performance Review

Subjective Leadership Assessment

Florida Department of Revenue

Leon M. Biegalski

1. How do you define success in your agency?

Success is ultimately measured by the citizens we serve. We are focused on implementing the Department's guiding principles, meeting performance measures, and recruiting and retaining a talented workforce.

A. Department's Guiding Principles

The Department is guided by four principles that I refer to as the 4Cs – communication, clarity, compliance and consistency.

1. *Communication* means that the Department is responsive and provides information that is easily accessible and understandable to all. It also includes effective follow-up with customers and stakeholders.
2. *Clarity* means instruction must be easy to understand, comprehensive and accurate ensuring our internal and external audiences have a positive experience working and interacting with the agency.
3. *Compliance* means creating an environment that creates a more positive experience for those we work with by promoting voluntary conformance with laws and rules through increased awareness, education and collaboration.
4. *Consistency* means ensuring our processes and procedures are implemented fairly, reliably and uniformly.

From business owners to parents to our team members — if a person knows what is expected of them, they can plan accordingly and meet those expectations. I have always operated with a belief that whoever you are working with, whatever the situation, if you clearly and consistently communicate, there is a higher likelihood you will achieve compliance, and most people want to be in compliance. In striving to achieve these guiding principles, DOR can successfully serve Florida businesses, families, elected officials and citizens.

Internally, our leadership teams across the Department have worked diligently to break down silos within the agency, encourage open communication and an enterprise mindset to guide decision making. We have also focused on collaboration across programs to share ideas and best practices to improve operations, customer relations, information sharing and technology solutions across all facets of the agency. We are committed to implementing a consistent and comprehensive approach to Department matters to ensure we have a cohesive approach to Department operations and all resources are maximized to best serve our customers.

B. Performance Expectations

The performance measures are a valuable and visual gauge of the Department's success. The collective data for the last fiscal year indicates that the Department is meeting or exceeding its key performance measures. The team is continuously monitoring the Department's progress using the performance measures as a foundation benchmark.

Through the lens of the 4Cs, I regularly review DOR's key performance measures to ensure that we as a Department are assessing the most critical indicators and are being responsive to changes in technology, the workforce and our customer's needs.

C. Workforce

The dedicated, knowledgeable team members of the Department are our greatest asset. The Department has well-organized training programs, both virtually and face-to-face to ensure employees are provided the resources and information needed to be successful.

Recruiting and retaining a skilled workforce is essential to carrying out the functions of the outward-facing programs and the support services of the Department. The Department is in the process of implementing an enhanced Recruitment and Retention Plan, which includes detailed strategies to address core recruitment and retention issues impacting the Department.

2. What services does your agency provide that are most undervalued?

The Department feels the public values our services; however, there are many areas that the public may be less aware of that we would like to highlight at this time. The Department's vision is to be an agency that is accessible and responsive to citizens, provides fair and efficient tax and child support administration, and achieves the highest levels of voluntary compliance. We take a customer-centric approach to operations. The outward-facing programs of the Department are uniquely positioned to serve a distinct set of customers and stakeholders. We want to continue to ensure, no matter the reason for the interaction, that working with the Department is a positive experience. Whether a customer is tech-savvy or prefers to speak to someone in person, the Department offers and continues to consider additional ways that customers can receive information and take action. We have expanded services to include informational webinars, surveys, online account management, and online payment options to meet the needs of our customers. Several specific services include:

- **Child Support Online Application:** The Child Support Program offers several ways for customers to obtain services and correspond with the Program. Parents can request an application for services over the phone, by web chat or by visiting a local child support office. Additionally, now parents can complete the entire child support application process online. The online application is a faster and easier choice for customers and maximizes efficiencies within the Program.

For example, when the Program receives paper applications, there are over 100 individual data elements entered in the Child Support Program computer system. In contrast, the information entered in the online application automatically loads in the computer system, reducing the processing time. This results in reduced costs for outbound mailings and staff time to manually enter information from the paper application. Since October 2017, customers have submitted over 13,000 applications online. Customer feedback for the online application has been very positive.

- **Child Support Web Chat Services:** The Child Support Program also offers customers the option to contact the Program through web chat. During business hours, customers can receive assistance through a secure web chat connection, which has proven a popular way for customers to communicate quickly and conveniently with the Department. Since implementation several years ago, child support team members have handled over 1.1 million customer web chats.

-
- **General Tax Administration Award-Winning SCORE Partnership:** Customer service has long been a key area of focus in the Department of Revenue’s General Tax Administration (GTA) Program. GTA continually looks for new and innovative ways to help taxpayers understand and comply with Florida’s tax laws. One of GTA’s priorities has been to heighten awareness and enhance voluntary compliance by strengthening partnerships with industry, trade and professional associations.

In support of this outreach priority, the Department entered into an agreement with SCORE, a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. SCORE’s seasoned volunteers provide free or low-cost business advice and mentoring to Department customers. They also work with Department subject matter experts to produce workshops and webinars.

The live webinars conducted with Department subject matter experts have had some of the highest attendance rates in SCORE history. Past webinars offered have included: “Use Tax and You: What businesses should know about Florida’s most misunderstood tax,” “Sales Tax Tales: Fact vs. Fiction,” “Florida Reemployment Tax Basics: Foundation for Your Success,” and “Florida Sales and Use Tax Basics.” These webinars are also archived on the Department’s website for taxpayers to view at any time.

Recently, the Department received national recognition from the Federation of Tax Administrators (FTA) for the SCORE partnership. The Department was presented an FTA award for the partnership’s effectiveness and proactive approach to assisting taxpayers. The Department also received a Prudential Productivity award for the efforts of employees to increase productivity and promote innovation throughout Department operations through the SCORE partnership.

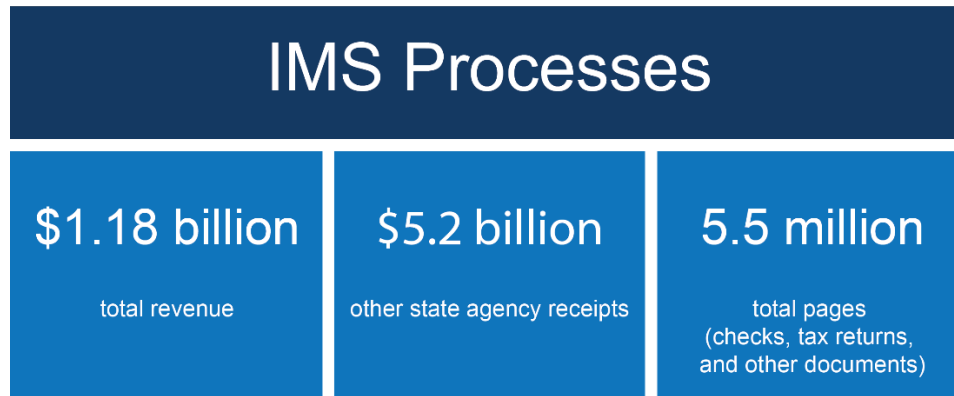
In all customer interactions, our goal is to make it convenient to comply by offering a variety of viable options for people to communicate and connect with the Department.

3. What outcomes do you plan to accomplish as agency head as it relates to your short and long-term priorities?

During the day-to-day management of the Department, the team and I continuously assess and review our processes and procedures to ensure we are striving to exceed expectations regarding the services we provide to our customers. These assessments provide a roadmap for improvements. Several short-term priorities have been identified:

1. **Replacement of the Department’s Image Management System (IMS):** It is imperative we replace the Department’s antiquated check remittance and document processing system, known as the Image Management System (IMS). The replacement of the IMS is the Department’s top priority this year. Currently, the system is operating with 20-year-old aging machines and technology that are responsible for processing more than \$1.18 billion in revenue received by the Department. This item was in the Department’s legislative budget request last year but was not fulfilled. We are submitting the item again for budget authority this year. The Department uses the system to manage check remittance processing and bank deposits, inbound mail processing, data exchange and integration with the System for Unified Tax (SUNTAX) and the Child Support Automated Management System

(CAMS), as well as for the capture, storage and retrieval of electronic images.



In FY 2016-17, incoming mail volume totaled more than 3 million envelopes, of which more than 2.8 million were tax returns. Approximately 22 percent of tax returns are mailed in each year, along with 1.8 million paper checks which represent the \$1.18 billion of the revenue received by the Department. The system also processes child support documents such as certified, returned or undeliverable mail. In FY 2016-17, total pages submitted in envelopes that were scanned through the system, including payments, coupons and other documents, totaled more than 5.5 million. The Department also supports other state agencies with remittance payment processing through the system including the Department of Law Enforcement, Department of Business and Professional Regulation and the Department of Highway Safety and Motor Vehicles. The Department processed approximately \$5.2 billion in receipts for other state agencies.

2. **Increase usability of Internet-based services for customers:** This is a wide-ranging priority that is being addressed in several ways including improving mobile access to information and eServices, increasing electronic communication and account self-access, as well as other services that make it easy for customers to connect with the Department.
3. **Improve disaster recovery and emergency management planning processes:** The Department has focused on ensuring the agency can maintain continuity of operations in the event of any incident that may impact the core functions of the Department. This includes improving emergency planning efforts, conducting internal trainings and disaster recovery drills, assessing needed technology solutions, and ensuring the appropriate team members are prepared and able to assist during any type of emergency. The Department also launched an emergency notification system, DOR Alert, to keep employees informed of changes and updates to operations during an emergency.

The long-term goals reflect the overall definition of success of the Department, which includes implementing the guiding principles in all areas of processes, procedures and services offered. The long-term goals we are focused on include:

1. **Improving Recruitment and Retention of a Skilled Workforce:** Recruiting and retaining a skilled workforce is paramount to carrying out our public service responsibilities efficiently and effectively. A cross-sectional team of employees developed, and are currently implementing, goals and strategies to

address a competitive job market economy, rising wages and an aging workforce.

2. **Investments in Technology Resources:** A large part of ensuring the Department’s success is putting the right resources in place. While our most valuable resource is our workforce, a close second is the technology that enables them to do their jobs. Today’s business world relies heavily on technology to provide simple and cost-effective methods to conduct business, and that’s exactly what our customers expect from the services we provide to them. To accomplish this, the Department must have successful technology tools that support both internal and external functions of the Department. Looking forward, we will continue providing IT resources where necessary to be successful in achieving increased automation of operations, improved information security and overall business efficiency on behalf of the people we serve.
3. **Enhancements to Taxpayer Education and eServices:** Recently, the General Tax Administration created the Education and Compliance Outreach (ECO) process to directly communicate with newly registered taxpayers so they understand their tax obligations with the Department from the start. This team directly assists newly registered taxpayers by reviewing their registration data for accuracy; assisting in completing returns correctly; educating on filing obligations for multiple tax types; and providing additional resources and materials to set business owners up for success from the moment they begin their relationship with the Department.

Additionally, the program underwent an assessment of the 33 eServices applications used by more than 850,000 taxpayer accounts to identify areas for improvement. Efforts are underway to address the identified areas for improvement. These identified areas include:

- Streamlining the registration and enrollment process
- Increasing the self-service options and improving the functionality and information provided
- Implementing a single method of authentication for all eServices that enhances security and enables additional options for communicating confidential information
- Improving the clarity and efficiency of Department communications with taxpayers.

3a. Do your resources align with your priorities in order to achieve these outcomes?

Overall, the Department’s operational, budget, infrastructure and workforce resources are currently aligned to meet the priorities we have established at this stage. As noted, there is one specific opportunity for improvement that would require additional budget authority to support the replacement of the aging Image Management System machinery and technology.

Internally, resources are regularly assessed and realigned or consolidated to improve efficiencies while also reducing costs. We will continue to analyze operations of the Department and propose resource realignments to improve current operations on behalf of our stakeholders, customers and employees as needed.

3b. How do your priorities align with the agency’s legislative proposals and legislative budget requests?

The Department aligns all legislative proposals and legislative budget requests with the mission of the agency. The Department's priorities to increase efficiencies, improve customer service, and reduce the burden on customers are reflected in the below proposals and requests.

1. **Legislative Budget Request (LBR):** As mentioned, the Department will submit a request this year for budget authority to replace the aging check remittance and document processing system's machines and technology. This request is for the first year of a three-year project. The Image Management System was developed more than 20 years ago; the legacy coding structure and complexity of the aging machinery make it difficult to maintain and ensure reliable and efficient performance. This technology is essential for several important functions including processing \$1.18 billion in revenue received by the Department.

Additionally, the request includes funding for:

- statutorily required aerial photography and mapping for the Property Tax Oversight program;
- statutorily required emergency distributions to select counties for the General Tax Administration program;
- paying the estimated federal share of the Federal Deficit Reduction Act mandatory fee; and,
- partner agency funding for increased employer expenses for Manatee County Clerk of Circuit Court under its cost reimbursement contract with the Department to provide full child support services.

2. **Legislative Proposals:** The Department plans to submit legislative concepts that focus on improving processes. These concepts are related to:

- providing additional electronic notification options for taxpayers;
- refining timeline for communications services tax local rate notification processes;
- allowing increased time for submission of sales tax documentation for certain purchases of boats and aircrafts by nonresident purchasers; and,
- adding an additional partnership to the General Tax Administration program to assist in obtaining information about unclaimed property for collections purposes.

3c. What are the drivers and resisters that will help or hinder you from meeting these priorities?

Information technology, strategic planning, and a skilled and engaged workforce are the main drivers for achieving success. Technology drives opportunities for efficiencies and makes the services we provide more accessible for customers. Updating technology often requires substantial financial investments up front; however, such projects often increase efficiencies, which may result in substantial savings to the Department in return.

Strategic planning is also key to achieving the Department's goals. We approach every opportunity and challenge with the 4Cs in mind, ensuring that the Department's mission is the core of every project from its inception. We have a strong strategic planning process in place that involves identifying necessary business changes based on data and implementing programs, processes or services that will improve our performance as an agency.

Maintaining a skilled and engaged workforce is essential to meeting our priorities as an agency. The job market is very competitive, and we will need to continue our diligent efforts to recruit and retain qualified, skilled and customer-service oriented individuals.

3d. How does the agency organizational structure support these priorities?

The organizational structure supports our priorities by ensuring appropriate levels of management are applied throughout the agency. An effective reporting flow of the senior leadership team equates to timely and effective decision making, strategic planning and project management.

3e. How are you measuring your progress toward outcomes?

The Department measures progress toward outcomes both quantitatively and qualitatively. We have established key performance measures, which are monitored monthly and discussed at internal executive meetings. I also challenge senior leaders to regularly assess the effectiveness of our current measures, as well as the need to revise existing measures or add new measures.

Our review of performance measures is also approached subjectively from all levels of the Department. DOR's senior leaders and front-line employees alike are dedicated to carrying out the 4Cs. This dedication to our guiding principles is evident as our employees link their decisions and actions to our strategies and guiding principles in everyday meetings. While this cannot necessarily be quantitatively measured, it makes a substantial impact to the Department's operations and helps ensure we are thinking critically about every decision before it is made.

Each program has a methodology for measuring success from a customer service standpoint. Through various methods, team members collect feedback from customers about the services received and strive to implement improvements based on that feedback.

For instance, the General Tax Administration program consistently analyzes customer feedback to improve business processes and make complying with tax laws as straightforward as possible. One such example (mentioned last year in its preliminary stages) is the Tax Audit Satisfaction Survey. Not only is this a method to collect feedback, but from the feedback the program received, team members were able to enhance the survey itself. The survey is now available to access and complete online and allows responses from the taxpayer's power of attorney, including an accountant or tax attorney, as these individuals are an essential component of the audit process for many taxpayers.

The survey is designed to gauge respondents' satisfaction with various facets of the tax audit, including the audit process and the auditor's professionalism and knowledge. If the respondent has additional comments or questions, the survey also contains an option to be contacted by a DOR representative. The insights gained from the Tax Audit Satisfaction Survey are valuable to the Department's General Tax Administration program and are utilized to improve the audit process.

The Child Support Program has satisfaction surveys on both of its major online service options, the Child Support eServices and the Florida New Hire Reporting Center websites. The program routinely monitors these survey results and the feedback from customers for these online services is reviewed for action monthly.

Many times, enhancements to the Child Support Program's online services are a direct result of customer feedback from these surveys. The program has also piloted a customer satisfaction survey for its walk-in centers throughout the state. Customer Service Delivery team members give the satisfaction survey to the customer at the end of their transaction in the office. The pilot has been going exceeding well, with a 93 percent in-office response rate.

4. What program areas of your agency face challenges in achieving desired outcomes?

As our programs continue to meet their key performance measures, a common challenge each area of DOR faces is recruiting and retaining a highly qualified staff.

Improvements to service delivery and processes within the Department are continuously implemented as a result of changing technology, the skills of today's workforce and the future needs of our customers. Our commitment to assessing operations and implementing solutions to address identified challenges has helped us maintain an edge over what may be perceived as future obstacles to achieving desired outcomes.

4a. What major issues are contributing to each area's weakness?

Recruiting and retaining a talented workforce is key to the Department's success. With an improved economy, organizations must have every competitive advantage to attract skilled professionals. This is an issue that is a top priority for our leadership team -- any perceived weakness that pertains to the workforce must be addressed.

4b. What internal or external threats exist?

The Department's workforce is very skilled, but we are currently facing a growing economy with many competitive opportunities, which poses a challenge to retaining our most highly skilled and talented individuals. Our team members are key to helping achieve our goals and provide critical services to those we serve, regardless of their years of service with the Department. However, we also have substantial portions of highly experienced team members who are within five years of retirement eligibility.

4c. What are the strategies you have planned to address these issues?

As mentioned last year, the Department assembled a workgroup of representatives from each program to develop a comprehensive recruitment and retention plan for our agency. Using the group discussions and research conducted, this workgroup identified strategies and recommendations for the Department to become a top recruiter and maintain a skilled workforce. This year, we are developing a comprehensive implementation plan to carry out the unique strategies and recommendations identified, which will address the internal and external threats that currently exist.

4d. What major changes need to occur to achieve the desired outcomes?

As an agency, we are constantly assessing challenges and developing strategies to address threats and achieve our specified goals. For example, the Department continually monitors salary rate and salary budget needs across Programs to ensure there are adequate balances to address resource needs. An analysis in Fiscal Year 2017-18 showed that a rate realignment was needed to address critical needs in several Programs. As a result, a budget amendment was submitted realigning rate across three Programs. Salary budget was not realigned at that time, but is being monitored and will be realigned if needed.

Overall, the projects and resources we have dedicated to initiatives such as the recruitment and retention plan are the necessary steps to achieving the desired outcomes. We will continue to develop strategies that address challenges as they arise to ensure we are maximizing our efforts in all areas of the Department.

5. What do you view as the greatest risk in the next fiscal year or calendar year?

As previously mentioned, staff recruitment and retention, as well as the upcoming departure of experienced staff as they approach the opportunity to retire, will pose a challenge that is become one of our top priorities to address.

Additionally, aging technology is an area that our leadership team focused on. The Image Management System is just one example of a custom-built system that performs critical transactions and is more than two decades old. The IMS has approached a critical point in the technology development lifecycle in which it is difficult to maintain and ensure reliable and efficient performance.

5a. How do you plan to mitigate the risk and address the issue?

The Department is actively reviewing and assessing the current system and processes needing technology support. An analysis of the technology and processing risks related to the Image Management System was conducted, and we used this assessment as the foundation for a legislative budget request.

While this item was not fulfilled, we have included the request again this year. In the meantime, we have explored options in terms of replacing this antiquated system, and we will carry over this process and the lessons learned for other instances of aging technology at the Department.

6. What current agency responsibilities do you consider unnecessary or obsolete, or would be best accomplished by another agency?

Currently, the Department does not house responsibilities that would be best accomplished by another agency. Regarding unnecessary or obsolete responsibilities, every year we review all areas of the Department to ensure we are effective and efficient in our operations. This often entails changing a procedure, where appropriate, to improve a process, which is beneficial to taxpayers and the Department. Two examples where the Department was able to achieve savings due to efficiencies realized as the result of process improvements include:

Sales Tax Billings Mailing Decrease: The Department realized savings of \$77,731 due to a decrease in the number of Notices of Amount Due (i.e., tax bills) mailed to taxpayers. The General Tax Administration program continues to focus on proactive education and communication, which we believe has contributed to an increase in voluntary compliance and fewer tax bills being mailed.

Improvements to Records Retention Process: The Child Support Program’s electronic case management system (Child Support Automated Management System or CAMS) has now become the official record of case files. This change in procedure has improved the records retention process and has resulted in a savings of \$228,374.

7. Stakeholders:

a. Identify your stakeholder groups and opportunities for stakeholders to interact/provide input to your agency.

The Department's services are extensive and impact many stakeholders including Florida families, taxpayers, businesses, tax attorneys, accountants, tax collectors, property appraisers, clerks of the court, local governments, related professional associations, the Governor, the Cabinet, the Legislature, other states and other state agencies. We provide several opportunities for stakeholders to provide input. Some highlights of the ways we receive input include the following:

- The Department participates in round table discussions with various associations and business and professional groups to obtain feedback and discuss specific issues.
- The Department participates in speaking engagements and presents information to and receives information from stakeholders.
- Various surveys are deployed to assess customer satisfaction. Customers are surveyed when they receive services through our local tax service centers, child support customer contact centers, as well as eServices in both programs. Additionally, feedback is collected through the Property Tax Oversight program trainings, which are provided to tax collectors, property appraisers and their staff annually.
- Taxpayers are also surveyed as part of the audit process. Surveys are provided electronically by the General Tax Administration program at the time the audit is completed. In addition, the Taxpayer Rights Advocate sends customer surveys to taxpayers who have recently been audited.
- Customers may submit comments through the Department's website to provide input regarding informational publications, our website, and other areas for improvement.
- The Department routinely receives feedback from child support customers via webchat services, email and the call center.

b. What are the top issues communicated by stakeholders, and what plans are in place to address these issues?

We regularly use feedback provided from our stakeholders to make process improvements at the Department. For example, taxpayer feedback resulted in our increased emphasis on taxpayer education. The creation of the Education and Compliance Outreach (ECO) section previously mentioned ensures the Department is allocating resources to the areas taxpayers care about most. By helping business owners through their tax obligations, we are able to increase compliance and further reduce the burden on taxpayers.

Another taxpayer education initiative we have deployed involves strategic partnerships with business leaders and associations. As mentioned previously, in December 2016, the Department deployed a strategic partnership with the SCORE, which has proven a very successful model for other state revenue departments across the nation. The Department continues to expand and enhance the SCORE partnership across the state.

Another improvement in General Tax Administration to address customer feedback was the redesign of the Interactive Voice Response (IVR) system. The program supports more than 1 million unique taxpayers and receives more than 900,000 calls annually. The IVR redesign focuses on the following to be implemented this fiscal year:

- Simplifying the IVR menu to improve call routing for quicker response
- Implementing a caller authentication process to reduce call handle time
- Expanding self-service options, allowing 24/7 access to tax and interest rates

The Child Support Program receives a high volume of customer contacts. In an effort to accommodate the high volume of customers, local child support offices have been redesigned to use a floorplan that features walk-up counters. The redesign is focused on improving the customer experience with the goal of customers waiting no longer than an average of 10 minutes during their visit. Managers use a resource allocation model that predicts the number of customer service agents needed each hour to meet the 10-minute wait time goal.

To better meet customers' expectations to interact with the Child Support Program online, the Program enhanced the eServices online portal to allow customers to report employment information for themselves or the other parent. Additionally, eServices now notifies parents who are due support if personal or contact information is needed for the other parent. This feature was implemented based on feedback from customers. Prior to this enhancement, parents relied on calling, using web chat or visiting a local office during office hours to provide this information. The program is also working on enhancements to the Child Support eServices website to make it mobile friendly.

Transparency, training, and aid and assistance are key issues that the Property Tax Oversight program is cognizant of in the oversight of Florida's property tax system. Stakeholders have opportunity for input in all program processes to foster communication and transparency.

Over 27,800 hours of training in 2017-18 were provided to property appraisers, tax collectors, and staff. This includes training for newly elected and appointed property appraisers. The program collaborates with the International Association of Assessing Officers and other state agencies to provide technical training and industry best practices to ensure that property taxes are assessed and collected in a fair, uniform, and informative manner. Surveys are frequently distributed to counties to assess interest in certain subject matters, quality of instructors, and overall satisfaction with the program's training.

Additionally, as part of the Property Tax Oversight program's mission to aid and assist, the program has developed workshops to provide specific assistance to requesting counties. Topics requested and produced over the last three years include time trend and sale qualification study methodologies, roll and refund approval processes, truth-in-millage and fiscally constrained county distribution. The program responds to requests for specific aid and assistance topics.

c. How do you assess whether or not your stakeholder needs are met?

The Department consistently reviews and measures customer and stakeholder satisfaction using the methods previously outlined. Our feedback methods often result in recommendations for

improvement directly from those we serve. Hearing from our customers helps us direct resources to the processes and services that have the biggest impact on Florida’s families, businesses and government officials.

In conjunction with tracking the progress of our objective performance measures, we remain committed to being receptive and responsive to subjective feedback from all stakeholders to ensure the Department is meeting or exceeding the expectations of those we serve.



Florida Department of Revenue
 FY 2017-2018 Performance Measures
 July 1, 2017 – June 30, 2018

State Fiscal Year (SFY 7/1 – 6/30)
 Federal Fiscal Year (FFY 10/1 – 9/30)

	Objective	Weight	Range	Result	Score	Weighted Score
1	Percent of revenues deposited within 1 business day of receipt	15%	5 = 98.8-100% 4 = 97.5-98.7% 3 = 96.2-97.4% 2 = 94.9-96.1% 1 = Less than 94.9%	98.1%	4	.60
2	Percent of all tax returns filed timely and accurately	10%	5 = 96-100% 4 = 91-95% 3 = 86-90% 2 = 81-85% 1 = Less than 81%	94.2%	4	.40
3	Median number of days to process a refund	5%	5 = Less than 30 days 4 = 30-39 days 3 = 40-49 days 2 = 50-59 days 1 = 60 days or more	32 days	4	.20
4	Percent of IV-D cases with an order of support (FFY)	10%	5 = 90-100% 4 = 80-89% 3 = 70-79% 2 = 60-69% 1 = 50-59%	81.8	4	.40
5	Percent of current support disbursed (FFY)	5%	5 = 80-100% 4 = 60-79% 3 = 40-59% 2 = 20-39% 1 = Less than 19%	63.1	4	.20
6	Percent of total support disbursed (FFY)	10%	5 = 90-100% 4 = 80-89% 3 = 70-79% 2 = 60-69% 1 = 50-59%	81.8	4	.40
7	Percent of IV-D State Disbursement Unit collections disbursed within two business days of receipt (SFY)	10%	5 = 99.90-100% 4 = 99.80-99.89% 3 = 99.60-99.79% 2 = 99.50-99.59% 1 = Less than 99.50%	99.67	3	.30
8	Statewide Level of Assessment for real property	10%	5 = 90% and up 1 = 89.9% and below	94.8	5	.50
9	Percent of training participants satisfied with services provided	5%	5 = 100% 4 = 99% 3 = 96-98% 2 = 93-95% 1 = 90-92%	98.4	3	.15
				TOTAL	3.89	3.15

SUBJECTIVE LEADERSHIP ASSESSMENT

NUMBER	MEASURE	RANKING (1-5)
1	How do you define success in your agency?	
2	What services does your agency provide that are most undervalued?	
3	<p>What outcomes do you plan to accomplish as agency head as it relates to your short and long-term priorities?</p> <ul style="list-style-type: none"> a. Do your resources align with your priorities in order to achieve these outcomes? b. How do your priorities align with the agency's legislative proposals and legislative budget requests? c. What are the drivers and resistors that will help or hinder you from meeting these priorities? d. How does the agency organizational structure support these priorities? e. How are you measuring your progress toward outcomes? 	
4	<p>What program areas of your agency face challenges in achieving desired outcomes?</p> <ul style="list-style-type: none"> a. What major issues are contributing to each area's weakness? b. What internal or external threats exist? c. What are the strategies you have planned to address these issues? d. What major changes need to occur to achieve the desired outcomes? 	
5	<p>What do you view as the greatest risk in the next fiscal year or calendar year?</p> <ul style="list-style-type: none"> a. How do you plan to mitigate the risk and address the issue? 	
6	What current agency responsibilities do you consider unnecessary or obsolete, or would be best accomplished by another agency?	
7	<p>Stakeholders</p> <ul style="list-style-type: none"> a. Identify your stakeholder groups and opportunities for stakeholders to interact/provide input to your agency. b. What are the top issues communicated by stakeholders, and what plans are in place to address these issues? c. How do you assess whether or not your stakeholder needs are met? 	

Annual Performance Review – Score Totals

Overall Score			
Department of Revenue	Weight	Score	Weighted Score
Objective Performance Measures Score	80%		
Subjective Leadership Assessment	20%		
Total Weighted Score			

Weighted Average Scale	
Significantly Exceeds Expectations	4.6 and above
Exceeds Expectations	3.6-4.5
Meets Expectations	2.6-3.5
Does Not Meet Expectations	1.6-2.5
Fails Expectations	1.5 and Below