

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
<http://dor.myflorida.com/dor/opengovt/meetings.html>

MEMBERS

Governor Rick Scott
Attorney General Pam Bondi
Chief Financial Officer Jeff Atwater
Commissioner Adam H. Putnam

October 27, 2015

Contacts: Debra 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

<u>ITEM</u>	<u>SUBJECT</u>	<u>RECOMMENDATION</u>
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1.	Respectfully request approval of the minutes of the August 5, 2015, cabinet meeting.	
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(ATTACHMENT 1)

RECOMMEND APPROVAL

2.	Respectfully request approval and authority to publish Notices of Proposed Rule in the Florida Administrative Register for rules relating to General Tax Administration. The proposed amendments relate to 2015 law changes, administrative changes to reduce burdens, and updates to forms.	
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Rules 12-10.008, 12-13.009, 12-16.003, 12-22.007, 12A-1.007, 12A-1.038, 12A-1.039, 12A-1.041, 12A-1.085, 12A-1.087, 12A-1.0911, 12A-1.097, 12A-19.100, 12B-4.003, 12B-5.150, 12B-5.300, 12B-6.005, 12B-6.0051, 12B-7.031, 12B-8.003, 12C-1.0194, 12C-1.0196, 12C-1.051, and 12C-2.0115.

(ATTACHMENT 2)

RECOMMEND APPROVAL

ATTACHMENT 1

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STATE OF FLORIDA

IN RE: MEETING OF THE GOVERNOR
AND CABINET

VOLUME I

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

DATE: WEDNESDAY, AUGUST 5, 2015

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

REPORTED BY: YVONNE LAFLAMME, FPR
COURT REPORTER and
NOTARY PUBLIC

C & N REPORTERS
POST OFFICE BOX 3093
TALLAHASSEE, FLORIDA 32315
(850) 697-8314

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of

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DEPARTMENT OF REVENUE

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GOVERNOR SCOTT: Next, we have Marshall Stranburg
with the Department of Revenue.

EXECUTIVE DIRECTOR STRANBURG: Good afternoon,
Governor Scott, General Bondi, CFO Atwater and
Commissioner Putnam. We have three items on our
agenda this afternoon.

9 The first item, we respectfully request approval
10 of the minutes of the June 23, 2015, Cabinet meeting.

11 ATTORNEY GENERAL BONDI: Is there a motion?

12 CHIEF FINANCIAL OFFICER ATWATER: So moved.

13 ATTORNEY GENERAL BONDI: Second?

14 COMMISSIONER PUTNAM: Second.

15 ATTORNEY GENERAL BONDI: So moved.

16 EXECUTIVE DIRECTOR STRANBURG: Thank you.

17 Our second item, we would respectfully submit the
18 Department of Revenue's legislative budget requests
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20 for fiscal year 2016-2017. We are asking for 8 items
21 in our legislative budget for a total dollar amount of
22 \$3.68 million which represent a 0.46 percent increase
23 over our 2015-2016 budget, so I would be glad to
24 answer any questions that you-all may have on those
25 items.

ATTORNEY GENERAL BONDI: Any questions,

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1 gentlemen?

2 CHIEF FINANCIAL OFFICER ATWATER: I have no
3 questions.

4 ATTORNEY GENERAL BONDI: Commissioner?

5 COMMISSIONER PUTNAM: No, not at this time.

6 ATTORNEY GENERAL BONDI: Is there a motion to
7 approve?

8 CHIEF FINANCIAL OFFICER ATWATER: So moved.

9 ATTORNEY GENERAL BONDI: Is there a second?

10 COMMISSIONER PUTNAM: Second.

11 ATTORNEY GENERAL BONDI: Governor, we're doing
12 the legislative budget request which --

13 GOVERNOR SCOTT: I would abstain.

14 ATTORNEY GENERAL BONDI: -- you would abstain.

15 It passes.

16 GOVERNOR SCOTT: So it was approved with one

17 abstention.

18 EXECUTIVE DIRECTOR STRANBURG: Thank you. And
19 our third item is we respectfully request adoption of
20 and approval to file and certify the Secretary of
21 State, under Chapter 124 Florida Statute, rules
22 concerning the Transfer of homestead assessment
23 difference, otherwise referred to as reportability.
24 Those are Rules 12D-8.0065 and 12D-16.002.

25 GOVERNOR SCOTT: Is there a motion on the item?

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1 ATTORNEY GENERAL BONDI: So moved.

2 GOVERNOR SCOTT: Is there a second?

3 CHIEF FINANCIAL OFFICER ATWATER: Second.

4 GOVERNOR SCOTT: Any comments or objections?

5 Hearing none, the motion carries.

6 EXECUTIVE DIRECTOR STRANBURG: Thank you.

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ATTACHMENT 2



FLORIDA

Executive
Director
Marshall Stranburg

October 27, 2015

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Monica Russell, Director of Cabinet Affairs
Kristin Olson, Deputy Director of Cabinet Affairs

The Honorable Jeff Atwater, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Erica Atalla, Senior Cabinet Aide

The Honorable Pam Bondi, Attorney General
Attention: Kent Perez, Associate Deputy Attorney General
Rob Johnson, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs
Andrew Fay, Deputy Director of Legislative Affairs

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

THRU: Marshall Stranburg, Executive Director

FROM: Debra Longman, Director of Legislative and Cabinet Services

SUBJECT: Requesting Approval to Hold a Public Hearing 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

Child Support – *Ann Coffin, Director* • General Tax Administration – *Maria Johnson, Director*
Property Tax Oversight – *Dr. Maurice Gogarty, Director* • Information Services – *Damu Kuttikrishnan, Director*

<http://dor.myflorida.com/dor/>
Florida Department of Revenue
Tallahassee, Florida 32399-0100

therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for the following:

LEGISLATIVE CHANGES

Why are the proposed rules necessary? These rule changes are necessary to incorporate statutory changes made by the 2015 Legislature.

What do the proposed rules do?

Research and Development Tax Credit, Rule 12C-1.0196, F.A.C. (incorporating changes made to Section 220.196, F.S., by Ch. 2015-221, L.O.F.)

- Modifies the application process to limit applicants to those in qualified target industry businesses, as required by the amended statute. Also incorporates the new statutory requirement that a business must receive and attach to its application a letter from the Department of Economic Opportunity certifying that the business is an eligible target industry business.
- Provides that the application period will be expanded to the period between 12:00 a.m., ET, on March 20 through 11:59 p.m., ET, on March 26, as provided in the amended statute.
- Provides that if the total credit amounts requested by qualified applicants exceed that year's allocation amount, each qualified applicant will be allocated credit on a prorated basis, as provided in the amended statute.

Florida Space Business Incentives Act, New Rule 12C-1.0194, F.A.C. (incorporating the creation of Section 220.194, F.S., by Chapter 2011-76, L.O.F., which provides for a new tax credit beginning October 1, 2015)

- Provides guidance on the new corporate income tax credit for spaceflight projects which becomes effective for tax years beginning on or after October 1, 2015.
- Promulgates the process for applying for, transferring, and using the new credit.

Aviation Fuel for Flight Training, Rule 12B-5.300, F.A.C. (incorporating the new exemption added to Section 206.9825, F.S., by Ch. 2015-221, L.O.F.)

- Provides guidance on the new aviation fuel tax exemption for qualified colleges or universities that provide flight training.
- Specifies which types of schools will qualify for the exemption, as provided in the amended statute.
- Gives a suggested exemption certificate to be used by qualified schools when purchasing aviation fuel from terminal suppliers or wholesalers.
- Provides information on how terminal suppliers and wholesalers who sell aviation fuel to qualified schools can obtain a credit for the tax they paid.
- Provides guidance to qualified schools on how they can apply for a refund of aviation fuel tax paid to retailers.

Agriculture, Rule 12A-1.087, F.A.C. (incorporating changes made to Ch. 212, F.S., by Ch. 2015-221, L.O.F.)

- Incorporates the statutory expansion of the exemption for power farm equipment to include irrigation equipment and repair of both power farm equipment and irrigation equipment.
- Adds administrative provisions for the new exemption for the amount of the sales price below \$20,000 for farm trailers weighing less than 12,000 pounds.
- Adds the storage of raw products and stakes used by farmers to the list of items eligible for an exemption.
- Updates the suggested purchaser's certificate language to include the newly exempted items.

Were comments received from external parties? Yes, related to Rule 12A-1.087, F.A.C. A rule workshop was held for that rule on October 6, 2015, and comments were received from interested parties. A rule workshop was scheduled to be held for the remainder of the rules on September 6, 2015, if requested in writing. No request was received and no other workshop was held. No comments were received by the Department for any other rules.

ADMINISTRATIVE CHANGES

Why are the proposed rules necessary? These rule changes are necessary to incorporate changes made by the Department to ease the administrative burden on taxpayers and to repeal obsolete provisions.

What do the proposed rules do?

Mobile App, Rules 12A-1.085 and 12A-1.0911, F.A.C.

- Expands provisions relating to the Department's mobile application to include information regarding the availability and use of this resource for qualified production companies and direct-pay permit holders.

Resale Certificates, Rules 12A-1.038 and 12A-1.039, F.A.C.

- Removes duplicative provisions in Rule 12A-1.038, F.A.C. regarding sales for resale
- Makes technical changes regarding the use of electronic verification methods
- Clarifies the information contained on, and documentation requirements for use of, Annual Resale Certificates.

Closing Agreements, Rule 12-13.009, F.A.C.

- Removes the requirement that closing agreements be signed in the presence of two witnesses, as there is no statutory requirement for this provision. In response to internal and external requests, this change simplifies the process of entering into closing agreements with taxpayers.

Repeal of Obsolete State Revenue Sharing Application, Rule 12-10.008, F.A.C.

- Repeals form DR-700018, the State Revenue Sharing Application. The Department is no longer requiring the form to be submitted annually, as each local government already

certifies the requested information to the Department's Property Tax Oversight Program. Eliminating the application will reduce any duplication of information provided by the local governments and will save time and financial resources.

Repeal of Obsolete Motor Vehicle Forms, Rule 12A-1.007, F.A.C.

- Removes cross references to forms being repealed.
- Repeals forms DR-40 (Sales Tax Exemption Affidavit), DR-41 (Ownership Declaration and Motor Vehicle Sales and Use Tax Report), DR-41A (Certificate of Motor Vehicle Sales Tax Exemption), and DR-41C (Dealer's Sales Tax Statement – Boats). These forms are redundant, as the Florida Department of Highway Safety and Motor Vehicles has promulgated and published forms HSMV 82039 and 82040, which address the same issues. In addition, the HSMV forms better address the need for this information, as the information requested is needed at the time a vehicle or vessel is registered with a local tax collector. Eliminating the Department's version of these forms will reduce any confusion or duplication of information provided by taxpayers, which will save time and financial resources for the Department of Revenue, the Department of Highway Safety and Motor Vehicles, local tax collectors, and taxpayers.

Repeal of Obsolete Photo Finishing Forms, Rule 12A-1.041, F.A.C.

- Removes a cross reference to forms being repealed.
- Repeals forms DR-3 (Chemicals Used by Photograph Finishers – Taxable) and DR-3A (Chemicals Used by Photograph Finishers – Exempt), which are obsolete lists of taxable and exempt chemicals used in photo finishing. These lists do not reflect current technology or processes and therefore provide no value to the industry.

Were comments received from external parties? No. A rule workshop was scheduled to be held on September 6, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

FORM CHANGES

Why are the proposed rules necessary? These rule changes are necessary to incorporate statutory changes made by the 2015 Legislature and to bring forms into compliance with current administrative and statutory requirements. Many of the forms are being promulgated primarily to incorporate a digital version of the form on the Department of State website (a new statutory requirement since the last update to these forms). A breakdown of which forms are being promulgated in each category (legislative, administrative, or compliance purposes) is attached to this memo.

What do the proposed rules do?

This rulemaking will adopt changes to 52 forms used by the Department in the administration of the following taxes, fees, and surcharges:

Insurance Premium Taxes, Fees, and Surcharges – 5 forms
Corporate Income Tax – 9 forms
Documentary Stamp Tax – 3 forms
Sales and Use Tax – 17 forms
Communications Services Tax – 6 forms
Tax on Fuels and Pollutants – 3 forms
Gross Receipts Tax – 2 forms
Severance Tax – 1 form
Government Leasehold Intangible Personal Property Tax – 2 forms
Administrative Forms – 4 forms

These changes are necessary to bring forms into compliance with current legislation, to correct obsolete references, and to conform each form to current statutory requirements. This rulemaking will also repeal 9 obsolete forms (8 sales and use tax forms and 1 administrative form) which are no longer necessary, due to administrative changes explained above.

Were comments received from external parties? No. A rule workshop was scheduled to be held on September 6, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

Attached are copies of:

- Summaries of the proposed rules, which include:
 - Statements of facts and circumstances justifying the rules;
 - Federal comparison statements; and
 - Summaries of the workshops
- Rule text

Forms Update 2015

Legislative Changes

Communications Services Tax (Chapter 2015-221, L.O.F.), Rate change, Alternative-Period Filing Election Method

DR-700016 Florida Communications Services Tax Return 7/15
DR-700016 Florida Communications Services Tax Return 1/16
DR-700019 Communications Services Use Tax Return
DR-700033 Notification of Alternative-Period Basis Reporting for Communications Services Tax (N. 10/15)

Insurance Premium Tax (Chapter 2015-188, 2015-189, and 2015-191, L.O.F.), changes to fire districts

DR-350900 2014 Insurance Premium Tax Information for Schedules XII and XIII, DR-908
DR-908 Insurance Premium Taxes and Fees Return for Calendar Year 2014
DR-908N Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return

Corporate Income Tax (Chapter 2015-221, Chapter 2011-76, L.O.F.); incorporation of changes to R&D credit and adding provisions relating to spaceflight projects credit which becomes effective this year

F-1065 Florida Partnership Information Return
F-1065N Instructions for Preparing Form F-1065 Florida Partnership Information Return
F-1120 Florida Corporate Income/Franchise Tax Return
F-1120A Florida Corporate Short Form Income Tax Return
F-1120N F-1120 Instructions – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2014
F-1120X Amended Florida Corporate Income/Franchise Tax Return
F-1120XN Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return
F-1196 Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax

Administrative Changes

Sales and Use Tax

DR-18 Application for Amusement Machine Certificate (updating form to include additional information; separating instructions into a separate form)
DR-18N Instructions for Amusement Machine Certificates - New for 2016 (moved instructions from DR-18 to a separate document for administrative ease and clarity)

Insurance Premium Tax

DR-907 Florida Insurance Premium Installment Payment (updated dates and logo, repromulgating so that it is on same update schedule as its instructions, DR-907N.
DR-907N Instructions for Filing Insurance Premium Installment Payment (Modified method by

which taxpayers can notify the department of changes to business name, location or mailing address, or for closures or transfers of the business. Now provides that account changes are to be submitted online rather than by mail, which allows for faster and more accurate notification. Also updates dates to the correct year.)

Corporate Income Tax

F-851 Corporate Income/Franchise Tax Affiliations Schedule (updated form to make it easier to complete online, removed reference to obsolete publication)

Compliance Changes

Repromulgating for the express purpose of compliance with s. 120.54, F.S., of the Administrative Procedures act and/or Rule 1-1.013, F.A.C., Materials Incorporated by Reference. These changes may include: (1) adding rule reference information, (2) correcting language incorporating the rule by reference, and/or (3) promulgating an electronic copy for posting on the Department of State's website.

Administrative

DR-872 Consent to Extend the Time to Issue an Assessment or to File a Claim for Refund
GT-400210 Registration Information Sharing and Exchange (RISE) Program - Level-One Agreement
GT-400211 Registration Information Sharing and Exchange (RISE) Program - Level-Two Agreement
GT-400212 Registration Information Sharing and Exchange (RISE) Program - Level-Three Agreement

Sales and Use Tax

DR-1CON Application for Consolidated Sales and Use Tax Filing Number
DR-1214 Application for Temporary Tax Exemption Permit
DR-123 Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing Outside of Florida
DR-15AIR Sales and Use Tax Return for Aircraft
DR-15EZN Instructions for DR-15EZ Sales and Use Tax Returns
DR-15MO Florida Tax on Purchases
DR-15N Instructions for DR-15 Sales and Use Tax Returns
DR-16P* Sales and Use Tax Direct Pay Permit
DR-17A Certificate of Cash Deposit/Cash Bond
DR-29 Application for Release or Refund of Security
DR-300400 Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes
DR-46NT Nontaxable Medical Items and General Grocery List
DR-600013 Request for Verification that Customers are Authorized to Purchase for Resale
DR-7N Instructions for Consolidated Sales and Use Tax Return
DR-99A Affidavit for Private or Casual Sale of a Motor Vehicle

Communications Services Tax

DR-700030 Application for Self-Accrual Authority/Direct Pay Permit – Communications Services Tax
DR-700032 Renewal Notice and Application for Self-Accrual Authority/Direct Pay Permit – Communications Services Tax

Documentary Stamp Tax

DR-225 Documentary Stamp Tax Return for Registered Taxpayers' Unrecorded Documents
DR-228 Documentary Stamp Tax Return for Nonregistered Taxpayers' Unrecorded Documents
DR-229 Documentary Stamp Tax - Section 201.02(6), Florida Statutes, Exemption

Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel

DR-156T Florida Temporary Fuel Tax Application
DR-176 Application for Air Carrier Fuel Tax License
DR-185 Application for Fuel Tax Refund Permit

Severance Taxes

DR-146 Miami-Dade County Lake Belt Mitigation and Water Treatment Upgrade Fees Tax Return

Gross Receipts

DR-133 Gross Receipts Tax Return
DR-700001 Municipal Public Service Tax Database Report

Intangible Personal Property Tax

DR-601G Government Leasehold Intangible Personal Property Tax Return
DR-602G Government Leasehold Intangible Personal Property Tax Application for Extension of Time to File Return

Repealed Forms

Explanations of the reasons for repeal of each of the following forms is located in the Administrative Changes portion of the Routing Memo, with the exception of Form DR-19A, Application for Distributor Level Collection/Payment Agreement for Sales and Use Tax. This form was created in response to a request from a single taxpayer more than ten years ago, and has not been used subsequently. The process for entering into a Payment Agreement is promulgated in Rule 12A-1.0911(3), F.A.C.

Administrative

DR-700218 Revenue Sharing Application

Sales and Use Tax

DR-19A Application for Distributor Level Collection/Payment Agreement for Sales and Use Tax
DR-3 Chemicals used by Photograph Finishers - Taxable
DR-3A Chemicals used by Photograph Finishers - Exempt
DR-40 Sales Tax Exemption Affidavit
DR-40A Exemption Affidavit for Boats Placed in a Registered Repair Facility
DR-41 Ownership Declaration & Motor Vehicle Sales and Use Tax Report
DR-41A Certificate of Motor Vehicle Sales Tax Exemption
DR-41C Dealer's Sales Tax Statement – Boats

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-10, FLORIDA ADMINISTRATIVE CODE
STATE REVENUE SHARING
AMENDING RULE 12-10.008

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-10.008, F.A.C., repeals form DR-700218.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-10.008, F.A.C. (Administration), repeals the form currently used to continue participation in the state revenue sharing. The Department of Revenue is no longer requiring the State Revenue Sharing Application, form DR-700218, to be submitted annually. The Department of Revenue determined that each local government already certifies the requirements of Section 200.065, F.S., to the Department's Property Tax Oversight Program. Eliminating the application will reduce any duplication of information provided by the local governments, which will save time and financial resources.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4399), to advise the public of the proposed change to Rule 12-10.008, F.A.C. (Administration), and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

STATE REVENUE SHARING

RULE NO: RULE TITLE:

12-10.008 Administration

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-10.008, F.A.C., is to repeal the form currently used to continue participation in the state revenue sharing. The Department of Revenue is no longer requiring the State Revenue Sharing Application, form DR-700218, to be submitted annually. The Department of Revenue determined that each local government already certifies the requirements of Section 200.065, F.S., to the Department's Property Tax Oversight Program. Eliminating the application will reduce any duplication of information provided by the local governments, which will save time and financial resources.

SUMMARY: The proposed amendment to Rule 12-10.008, F.A.C., repeals form DR-700218.

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 the procedures for processing written protests of

assessments 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 Statement of Estimated Regulatory Costs, or provide a proposal

RULEMAKING AUTHORITY: 218.26(1) FS

LAW IMPLEMENTED: 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 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: TBA

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 Tonya Fulford 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 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-10, FLORIDA ADMINISTRATIVE CODE
STATE REVENUE SHARING
AMENDING RULE 12-10.008

12-10.008 Administration.

(1) through (2) No change.

~~(3) Each year, prior to June 30, each unit of local government must make application to the department for continued participation. Form DR 700218, Revenue Sharing Application, dated 04/98, is hereby adopted by reference as the form used by the Department of Revenue for the purposes of this rule. A copy of this form is available, without cost, by one or more of the following methods: 1) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 2) faxing the Distribution Center at (850) 922-2208; or, 3) using a fax machine telephone handset to call the Department's automated Fax on Demand system at (850) 922-3676; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy; or, 5) calling the Forms Request Line during regular office hours at 1(800) 352-3671; or, 6) downloading selected forms from the Department's Internet site at the address shown inside the parentheses (www.myflorida.com/dor). Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).~~

(4) Renumbered (3) No other change.

Rulemaking Authority 218.26(1) FS. Law Implemented 218.21, 218.215, 218.23, 218.245,
218.25, 218.26 FS. History—New 3-8-82, Formerly 12-10.08, Amended 11-1-98,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 27, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September
22, 2015.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-13, FLORIDA ADMINISTRATIVE CODE
COMPROMISE AND SETTLEMENT
AMENDING RULE 12-13.009

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-13.009, F.A.C., removes the requirement that a closing agreement must be signed by two witnesses.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-13.009, F.A.C. (Closing Agreements), removes the requirement that two witnesses are required to sign closing agreements. Witnesses are not statutorily required for these documents, and removing the requirement simplifies the process of entering into closing agreements for taxpayers.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

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

Register on September 22, 2015 (Vol. 41, No. 184, p. 4399), to advise the public of the proposed changes to Rule 12-13.009, F.A.C. (Closing Agreements), and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

COMPROMISE AND SETTLEMENT

RULE NO: RULE TITLE:

12-13.009 Closing Agreements

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-13.009, F.A.C., is to remove the requirement that two witnesses are required to sign closing agreements.

Witnesses are not statutorily required for these documents, and removing the requirement simplifies the process of entering into closing agreements for taxpayers.

SUMMARY: The proposed amendment to Rule 12-13.009, F.A.C., removes the requirement that a closing agreement must be signed by two witnesses.

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 the procedures for processing written protests of assessments 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 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: 212.07(9)(c), 213.06(1), 213.21(5), (9) FS.

LAW IMPLEMENTED: 212.07(9), 212.12(14), 213.05, 213.21, 213.24(3), 215.34(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: TBA

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 Tonya Fulford 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 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-13, FLORIDA ADMINISTRATIVE CODE
COMPROMISE AND SETTLEMENT
AMENDING RULE 12-13.009

12-13.009 Closing Agreements.

(1) A written closing agreement is necessary to settle or compromise tax, interest, or penalty when a tax matter relates to an assessment where the amount compromised is in excess of \$30,000 or to a matter in an informal protest in Technical Assistance and Dispute Resolution. Settlement or compromise of tax matters in litigation must be pursuant to a written settlement agreement, court order, or similar written document reflecting the agreement reached between the taxpayer and the Department. In all other cases of compromise or settlement, the signature and name of the person exercising the Department's authority, the reason for the compromise or settlement, and the date the action was taken is required to be placed on the taxpayer's written request or documented in the Department's records of the compromise or settlement.

(2) When a written closing agreement is necessary, the Department will prepare a Closing Agreement and forward it to the taxpayer. The taxpayer must sign the agreement and return it to the Department.

~~(a) The taxpayer's signature on the agreement shall be affixed in the presence of two witnesses who shall also sign the agreement.~~

~~(b)~~ In the case of a corporate taxpayer, an officer of the corporation shall sign the agreement, and the corporate seal shall be affixed and attested by the secretary of the corporation.

~~(b)(e)~~ An authorized person qualified as a representative under Rule 12-6.005, F.A.C., who has duly filed a Power of Attorney and Declaration of Representative (form DR-835, incorporated by reference in Rule 12-6.0015, F.A.C.), which is signed and sworn to by the taxpayer being represented, is authorized to sign the agreement for the taxpayer ~~in the presence of two witnesses who shall also sign the agreement~~ which shall bind the taxpayer to the terms of the agreement.

(3) A closing agreement signed by the taxpayer and the Department settles the taxpayer's liability for tax, interest, or penalty for the tax period specified in the agreement absent any specific provision to the contrary contained in such closing agreement. The closing agreement is binding upon the taxpayer and the Department unless there is a showing of fraud or misrepresentation of material fact, or unless the Department is required to make an adjustment of the taxpayer's liability under Section 220.23 or 198.16, F.S. The taxpayer is not entitled to protest or institute judicial or administrative procedures to recover any tax, interest, or penalty paid pursuant to a closing agreement absent any specific provision to the contrary contained in such closing agreement.

(4) An offer for compromise or settlement which is not accepted, but is reflected in a proposed closing agreement shall not be deemed an admission by the Department or the taxpayer and will not prejudice either party's position in litigation or in an administrative proceeding.

Rulemaking Authority 212.07(9)(c), 213.06(1), 213.21(5), (9) FS. Law Implemented 212.07(9), 212.12(14), 213.05, 213.21, 213.24(3), 215.34(2) FS. History—New 5-23-89, Amended 8-10-92, 5-18-94, 10-24-96, 10-2-01, 4-26-10, 10-29-13,____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 27, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September
22, 2015.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-16, FLORIDA ADMINISTRATIVE CODE
CONSENT AGREEMENTS
AMENDING RULE 12-16.003

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-16.003, F.A.C., updates form DR-872 to bring the form and rule into compliance with current administrative procedures and allow the form to be accessed electronically through the Department of State's website.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-16.003, F.A.C. (Form of Consent Agreements), adopts, by reference, updates to the Consent to Extend the Time to Issue an Assessment or File a Claim for Refund, form DR-872. These updates bring the form and rule into compliance with current administrative procedures and allow the form to be accessed electronically through the Department of State's website.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4400), to advise the public of the proposed changes to Rule 12-16.003, F.A.C. (Form of Consent Agreements), and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

CONSENT AGREEMENTS

RULE NO: RULE TITLE:

12-16.003 Form of Consent Agreements

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-16.003, F.A.C. (Form of Consent Agreements), is to adopt, by reference, updates to the Consent to Extend the Time to Issue an Assessment or File a Claim for Refund, form DR-872. These updates bring the form and rule into compliance with current administrative procedures and allow the form to be accessed electronically through the Department of State's website.

SUMMARY: The proposed amendments to Rule 12-16.003, F.A.C., update form DR-872 to bring the form and rule into compliance with current administrative procedures and allow the form to be accessed electronically through the Department of State's website.

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 the procedures for processing written protests of

assessments 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 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), 213.23(2) FS.

LAW IMPLEMENTED: 213.23 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: TBA

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 Tonya Fulford 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 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-16, FLORIDA ADMINISTRATIVE CODE
CONSENT AGREEMENTS
AMENDING RULE 12-16.003

12-16.003 Form of Consent Agreements.

(1) No change.

(2) The Department prescribes Form DR-872, Consent to Extend the Time to Issue an Assessment or to File a Claim for Refund, (January 2016, hereby incorporated by reference, effective 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)~~dated October 2003~~, as the form to be used for the purposes of this chapter ~~and incorporates this form by reference~~. A copy of this form may be obtained, without cost, by one or more of the following methods: 1) downloading the form from the Department's Internet site at www.myflorida.com/dor/forms; or, 2) calling the Department at (800) 352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at (800) 955-8770 (Voice) and (800) 955-8771 (TTY). The Department will provide this form to the taxpayer with the information specified in subsection (1) of this rule already entered on the form.

Rulemaking Authority 213.06(1), 213.23(2) FS. Law Implemented 213.23 FS. History—New 12-28-88, Amended 3-16-93, 12-2-03, 1-25-12,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 27, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September
22, 2015.



Consent to Extend the Time to Issue an Assessment or to File a Claim for Refund

DR-872 R. 01/16 Rule 12-16.003 Florida Administrative Code Effective 01/16

Consent Agreement #: []

Table with 5 columns: Tax and Governing Statute, Taxable Period, Current SOL, New SOL Expiration Date. Rows include Sales and Use Tax, Corporate Income Tax, Intangible Personal Property Tax, Documentary Stamp Tax, Communications Services Tax, and Other.

[] Printed Taxpayer's Name

Federal Identification Number: []

____ Taxpayer's Signature

[] Taxpayer's Mailing Address

[] City

[] State

[] ZIP

The taxpayer specified above and the Florida Department of Revenue consent, with respect to the tax(es) and period(s) specified above, that assessments or claims for refunds may be filed at any time on or before the new statute of limitations (SOL) date indicated above.

This consent will not deprive the taxpayer of any appeal rights to which the taxpayer would otherwise be entitled.

If the taxpayer is a corporation, this consent must be signed with the corporate name followed by the signature and title of the officer(s) authorized to sign.

Corporate Name: []

[] Printed Name of Authorized Official

[] Title

____ Signature of Official

____ Date Signed

[] Printed Name of Authorized Official

[] Title

____ Signature of Official

____ Date Signed

Florida Department of Revenue Designee

By: [] Printed Name of FDOR Designee

Case Number(s): [] []

[] []

____ Signature of FDOR Designee

[] Business Partner Number

[] Title of FDOR Designee

____ Date Signed

Statutory Authority: Section 213.23(1), F.S., provides that, "The executive director of the department or his or her designee may enter into agreements with taxpayers which extend the period during which an assessment may be issued or a claim for refund may be filed with respect of any tax, license, or fee collected by the Department of Revenue. Notwithstanding provisions of s. 95.091 or s. 215.26 to the contrary, if, before the expiration of time prescribed in a revenue law of this state for issuance of an assessment or claim of a refund, both the department and the taxpayer have consented in writing to the issuance of an assessment or claim of a refund after such time, an assessment may be issued or a claim for refund may be made at any time prior to the expiration of the period agreed upon. The period so agreed upon may be extended by subsequent agreements made before the expiration of the period previously agreed upon."

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-22, FLORIDA ADMINISTRATIVE CODE
CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION
AMENDING RULE 12-22.007

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-22.007, F.A.C., revises forms used in the registration information sharing and exchange program.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-22.007, F.A.C. (Registration Information Sharing and Exchange Program), adopts, by reference, changes to forms currently used to administer registration information sharing and exchange 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

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4400), to advise the public of the proposed

changes to Rule 12-22.007, F.A.C. (Registration Information Sharing and Exchange Program), and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION

RULE NO: RULE TITLE:

12-22.007 Registration Information Sharing and Exchange Program

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-22.007, F.A.C. (Registration Information Sharing and Exchange Program), is to adopt, by reference, changes to forms currently used to administer registration information sharing and exchange program.

SUMMARY: The proposed amendments to Rule 12-22.007, F.A.C., revise forms used in the registration information sharing and exchange program.

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 the procedures for processing written protests of assessments 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 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: 213.0535(4), 213.06(1) FS.

LAW IMPLEMENTED: 213.053(8)(j), 213.0535 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: TBA

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 Tonya Fulford 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 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution,

Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-22, FLORIDA ADMINISTRATIVE CODE
CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION
AMENDING RULE 12-22.007

12-22.007 Registration Information Sharing and Exchange Program.

(1)(a) through (2)(b) No change

(c) The Department hereby incorporates the following agreements used in the administration of the RISE Program. Copies of these agreements may be obtained, without cost, by: 1) downloading the selected agreement from the Department’s Internet site at www.myflorida.com/dor; or, 2) calling the General Tax Administration RISE Coordinator at (850) 717-7129; or, 3) writing the General Tax Administration RISE Coordinator, General Tax Administration Resource Management, Mail Stop 1-4600, 5050 West Tennessee Street, Tallahassee, Florida 32399-0151. Persons with hearing or speech impairment may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).

Number	Title	Effective Date
1. GT-400210	Registration Information Sharing and Exchange (RISE) Program – Level-One Agreement (R. ___ 01 /12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___00814)	___ 01 /12
2. GT-400211	Registration Information Sharing and Exchange (RISE) Program – Level-Two Agreement (R. ___ 01 /12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___00815)	___ 01 /12
3. GT-400212	Registration Information Sharing and Exchange	___ 01 /12

(RISE) Program Participant Certification for Access

to Confidential State Tax Information (N. ___~~01/12~~)

([http://www.flrules.org/Gateway/reference.asp?No=Ref-___~~00816~~](http://www.flrules.org/Gateway/reference.asp?No=Ref-___00816))

(d) through (4)(c) No change

Rulemaking Authority 213.0535(4), 213.06(1) FS. Law Implemented 213.053(8)(j),
213.0535 FS. History—New 3-17-93, Amended 4-2-00, 4-16-07, 1-25-12.,____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 27, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September
22, 2015.



State of Florida
Registration Information Sharing and Exchange (RISE) Program
Level-one Agreement

1. The Florida Department of Revenue (hereafter referred to as the Department), acting in its capacity as coordinator of the Registration Information Sharing and Exchange (RISE) program, and the _____ (Government Entity) hereby enter into this Agreement for the sharing of certain information as prescribed in Section (s.) 213.0535, Florida Statutes (F.S.), for Level-one participants of the RISE program. This Agreement shall be effective for three (3) years from the date of its execution. This Agreement is in effect when it has been signed and dated by an authorized representative on behalf of the Government Entity and by an authorized representative on behalf of the Department. The Agreement is in effect on the later of the date the Agreement is signed and dated by the Government Entity or by the Department and will remain in effect for three (3) years from the later date.
2. As stated in s. 213.0535(5), F.S., when in receipt of information shared according to this Agreement, the Government Entity shall be bound by all applicable laws imposing confidentiality requirements. These requirements include, but may not be limited to, those stated in s. 213.053, F.S., and Chapter 12-22, Florida Administrative Code (F.A.C.). The Government Entity shall be subject to the same penalties for violation of these requirements as provided in s. 213.053(2), F.S. The _____ (Title or Position) of the Government Entity, or his/her designee, agrees to take appropriate steps to protect information obtained under RISE and this Agreement from unauthorized disclosure, especially any confidential tax information obtained from the Department.
3. The manager of the Department Service Center serving the Government Entity, or the manager's delegate, shall be the point of contact for receiving confidential tax information requests pursuant to this Agreement.
4. The following minimum procedures must be implemented prior to receiving any confidential tax information from the Department.
 - A. Information the Department provides shall only be used for the administration or enforcement of tax or licensing provisions for the laws listed below. Please check the box(es) for which statute(s) this data is being requested.
 - Chapter 212, F.S., sales and use tax.
 - Section 125.0104, F.S., tourist development tax.
 - Section 125.0108, F.S., tourist impact tax.
 - Chapter 205, F.S., local business taxes.
 - Section 212.0305, F.S., convention development taxes.
 - Chapter 509, F.S., public lodging and food service establishment licenses.
 - Chapter 561, F.S., beverage law licenses.
 - Chapter 67-930, Laws of Florida, municipal resort tax.
 - B. When not being used, the information must be kept under lock and key or other secure manner.
 - C. When no longer needed, tax information provided by the Department must be destroyed by shredding, incineration, pulping, or other appropriate means to make the information unreadable. Shredded paper should be 5/16 inch wide or smaller and, if not using a crosscut shredder, paper should be fed into the shredder with lines of print perpendicular to the cutting blades of the shredder. If incinerating, the incinerator should produce enough heat to burn the entire bundle, or the bundle should be separated to ensure all pages are burned. If pulping, the process should reduce all material to particles one inch or smaller.

RISE Program Level-one Information Sharing Agreement

_____/Florida Department of Revenue

(Print Name of Government Entity)

- D. Only authorized employees of the Government Entity with an official use for the information as stated in paragraph A, shall be allowed access to the information. All authorized employees of the Government Entity are responsible for familiarity and compliance with the confidentiality provisions of s. 213.053(2), F.S., as amended, and Chapter 12-22, F.A.C., related to the use of any state tax information received pursuant to this Agreement.
 - E. The RISE participant must supply a list of authorized employees as stated in paragraph D to the RISE Coordinator of the Department not less than annually by January 31. Such list shall include the name and position of each authorized employee.
 - F. Each authorized employee as stated in paragraph D is required to execute by January 31 of each year the certification of familiarity with the confidentiality requirements of s. 213.053, F.S., and Chapter 12-22, F.A.C., found in Attachment C of this Agreement. Any person who becomes an authorized employee subsequent to January 31 must execute a separate certification of familiarity. In each instance, all certifications shall be forwarded to the RISE Coordinator of the Department within 15 business days of the hire date or change of employment status.
 - G. In the event that a person signing this Agreement or an authorized employee leaves employment or changes employment status such that he or she no longer has an official use for the information, the Government Entity must notify the RISE Coordinator within 15 business days of the employee's termination or change of employment status.
- 5. The Department may conduct on-site security reviews to ensure that adequate procedures are in place to safeguard confidential tax information received under RISE and this Agreement and prevent any unauthorized disclosures of that information.
 - 6. Mutually acceptable techniques and methods of information sharing will be developed when and as required by the operating officials of the respective parties to this Agreement with the overall objective of providing the most useful data, with a minimum of interruption of operating routines, and the least amount of additional expense.
 - 7. Information sharing frequency shall be either monthly or quarterly as specified in Attachment A of this Agreement.
 - 8. The following data elements relating to licensing or registration activity during each period will be exchanged by the parties to this Agreement within 20 days of the end of that month or quarter:
 - A. Registrant's, licensee's or taxpayer's name (business and owner).
 - B. Mailing address (including ZIP code).
 - C. Business location address (including ZIP code).
 - D. Telephone number (business and owner).
 - E. Federal employer identification number or *social security number.
*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 our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.
 - F. Business type code (NAICS or SIC code).

RISE Program Level-one Information Sharing Agreement
_____ / Florida Department of Revenue

(Print Name of Government Entity)

- G. County code (as provided by the Department).
 - H. Applicable state or local license or registration number, and any other unique identifying number.
 - I. Business opening date.
 - J. Indication if new or re-issuance (not renewals or address changes).
9. Unless otherwise specified in Attachment A to this Agreement, information specified in paragraph 8 of this Agreement shall be provided in a computer processable medium in the format found in Attachment B of this Agreement.
10. No information received by the Department from the Internal Revenue Service shall be disclosed under this Agreement.
11. In the event that the Government Entity fails to fulfill its obligations for participating in the RISE program in accordance with s. 213.0535, F.S., and this Agreement, the Department is authorized to suspend the routine providing of tax information to that entity and, in its role as coordinator of the RISE program, is also authorized to recommend that other participants in the RISE program suspend any information exchange activity with the Government Entity.

Approved:

Deputy Executive Director
Florida Department of Revenue

Signed at Tallahassee, Florida,
this ____ day of _____, 20____.

Title: _____
Office: _____
(Government Entity)

Signed at _____, Florida,
this ____ day of _____, 20____.

RISE Attachment A for Level-one Agreement

Name of Local Government: _____

Signer of Agreement: Name: _____
 Title: _____
 Mailing address: _____
 Email address: _____
 Phone: _____

Administrative contact: Name: _____
 Title: _____
 Mailing address: _____
 Email address: _____
 Phone: _____

Data processing contact: Name: _____
 Title: _____
 Mailing address: _____
 Email address: _____
 Phone: _____

Information sharing frequency (select one): ___ Monthly ___ Quarterly

Type of Computer System: _____

Method of Data Transmission will be Secure Email.

NOTE: Prior approval must be obtained in writing from the Department for use of other than secure email medium for data transmission.

Application should be made to:
John Crotty, RISE Coordinator
Revenue Accounting and Local Government
Mail Stop 1-3628
5050 W Tennessee Street
Tallahassee FL 32399-0136

Defined area and/or boundaries for data: List all applicable ZIP code(s), and/or county code(s).

Authorized signature: _____ Date: _____

RISE Attachment B for Level-one Agreement

1. General Information:

- A. All numeric fields are in unpacked format, preceded with zeroes, right justified, and zero-filled when not used.
- B. All alphanumeric fields are to be left justified and space-filled when not used.
- C. The attached Magnetic Media Transmittal should be completed and returned with the CD ROM or diskette.
- D. It is the policy of the Florida Department of Revenue to erase all data from the magnetic media prior to returning, unless requested.

RISE Participant's File Description as of July 2004

Position	Field Name	Length of Field
1 – 80	Mailing Name	80 characters.
81 – 81	delimiter	1 character.
82 – 121	Mailing Address	40 characters.
122 – 122	delimiter	1 character.
123 – 148	Mailing City Name	26 characters.
149 – 149	delimiter	1 character.
150 – 151	Mailing State Name	2 characters.
152 – 152	delimiter	1 character.
153 – 161	Mailing ZIP Code	9 numbers.
162 – 162	delimiter	1 character.
163 – 172	Mailing Phone Number	10 numbers.
173 – 173	delimiter	1 character.
174 – 253	Business Location Name	80 characters.
254 – 254	delimiter	1 character.
255 – 294	Business Location Address	40 characters.
295 – 295	delimiter	1 character.
296 – 321	Business Location City	26 characters.
322 – 322	delimiter	1 character.
323 – 324	Business Location State	2 characters.
325 – 325	delimiter	1 character.
326 – 334	Business Location ZIP Code	9 numbers.
335 – 335	delimiter	1 character.
336 – 345	Business Location Phone Number	10 numbers.
346 – 346	delimiter	1 character.
347 – 355	FEI or SSN Numbers	9 numbers.
356 – 356	delimiter	1 character.
357 – 357	FEI - SSN Indicator	1 number.
	1 = Federal Employer Identification.	
	2 = Social Security Number.	
358 – 358	delimiter	1 character.
359 – 362	Standard Industry Code (SIC)	4 numbers.
363 – 363	delimiter	1 character.
364 – 368	NAICS Code (new standard to replace SIC code)	5 numbers.
369 – 369	delimiter	1 character.
370 – 371	County Code	2 numbers.
372 – 372	delimiter	1 character.
373 – 374	Kind Code (state business description)	2 numbers.
375 – 375	delimiter	1 character.
376 – 388	Sales Tax SAP Certificate Number (Total 13 numbers).	
	Note: Exist no matter if account created before or after March 2003.	
	County Code	2 numbers.
	Value 8 (8 means it's an SAP certificate number)	1 numbers.
	Contract Object	9 numbers.
	Check Digit	1 number.
389 – 389	delimiter	1 character.
390 – 402	Old Sales Tax Certificate Number (Total 13 numbers).	
	Note: Only exist if created before March 2003; otherwise all zeros.	
	County Code	2 numbers.
	City Code	2 numbers.
	Account Number	6 numbers.
	Kind Code	2 numbers.
	Check Digit	1 number.
403 – 403	delimiter	1 character.
404 – 411	Business Open Date (CCYYMMDD Format)	8 numbers.
	Note: Date business registered with the State of Florida.	
412 – 412	delimiter	1 character.
413 – 432	Blank Spaces (for RISE participant's use)	20 characters.
433 – 433	End-of-File-Marker	Number Zero.
Delimiter is the ^ character (located above the number six key on a standard PC-keyboard).		

**RISE Attachment C for Level-one Agreement
Revenue Information Sharing and Exchange (RISE)
Program Participant Certification for
Access to Confidential State Tax Information**

I hereby certify that I have read and understand the following:

1. Section 213.053, F.S., makes state tax information in the possession of the Department confidential except for official tax administration purposes.
2. Violation of confidentiality requirements found in s. 213.053(2), F.S., is a first degree misdemeanor, punishable, as stated in ss. 775.082 and 775.083, F.S.
3. When in receipt of state tax information from the Department, RISE participants and their authorized employees, and certified public accountants contracted pursuant to ss. 125.0104 and 212.0305, F.S., are subject to the same requirements of confidentiality and the same penalties for violation of those requirements as the Department.
4. No federal tax information will be made available.
5. Confidential state tax information must be kept under lock and key when not being used.
6. State tax information may be used for official tax administration purposes only.
7. When no longer needed, this information will be returned to the department, or destroyed according to the agreement.
8. Only authorized employees of the RISE participant listed on the attached sheet, or any certified public accountant contracted pursuant to s. 125.0104 or 212.0305, F.S., with an official need and use, will be allowed to request, receive, and review state tax information.

(Name)
Signer of RISE Agreement

(Title of Signer)

(Signature)

(Date)

As an authorized employee of the RISE Participant, I hereby certify that I am familiar with the confidentiality requirements of s. 213.053, F.S., and aware of the criminal penalties for the unauthorized disclosure of state tax information punishable as stated in ss. 775.082 and 775.083, F.S. I understand that state tax information received from the Department may be used by listed staff of the Government Entity and for official tax administration purposes only.

Name (Print or Type)	Official Title	Signature	Date
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

(Attach additional sheets if necessary)



State of Florida
Registration Information Sharing and Exchange (RISE) Program
Level-two Agreement

1. The Florida Department of Revenue (hereafter referred to as the Department), acting in its capacity as coordinator of the Registration Information Sharing and Exchange (RISE) program, and the _____ (Government Entity) hereby enter into this Agreement for the sharing of certain information as prescribed in Section (s.) 213.0535, Florida Statutes (F.S.), for Level-two participants of the RISE program. This Agreement shall be effective for three (3) years from the date of its execution. This Agreement is in effect when it has been signed and dated by an authorized representative on behalf of the Government Entity and by an authorized representative on behalf of the Department. The Agreement is in effect on the later of the date the Agreement is signed and dated by the Government Entity or by the Department and will remain in effect for three (3) years from the later date.
2. As stated in s. 213.0535(5), F.S., when in receipt of information shared according to this Agreement, the Government Entity shall be bound by all applicable laws imposing confidentiality requirements. These requirements include, but may not be limited to, those stated in s. 213.053, F.S., and Chapter 12-22, Florida Administrative Code (F.A.C.). The Government Entity shall be subject to the same penalties for violation of these requirements as provided in s. 213.053(2), F.S. The _____ (Title or Position) of the Government Entity, or his/her designee, agrees to take appropriate steps to protect information obtained under RISE and this Agreement from unauthorized disclosure, especially any confidential tax information obtained from the Department.
3. The manager of the Department Service Center serving the Government Entity, or the manager's delegate, shall be the point of contact for receiving confidential tax information requests according to this Agreement.
4. The following minimum procedures must be implemented prior to receiving any confidential tax information from the Department.
 - A. Information the Department provides shall only be used for the administration or enforcement of tax or licensing provisions for the laws listed below. Please check the box(es) for which statute(s) this data is being requested.
 - Section 125.0104, F.S., tourist development tax.
 - Section 125.0108, F.S., tourist impact tax.
 - Section 212.0305, F.S., convention development taxes.
 - Chapter 67-930, Laws of Florida, municipal resort tax.
 - B. When not being used, the information must be kept under lock and key or other secure manner.
 - C. When no longer needed, tax information provided by the Department must be destroyed by shredding, incineration, pulping, or other appropriate means to make the information unreadable. Shredded paper should be 5/16 inch wide or smaller and, if not using a crosscut shredder, paper should be fed into the shredder with lines of print perpendicular to the cutting blades of the shredder. If incinerating, the incinerator should produce enough heat to burn the entire bundle, or the bundle should be separated to ensure all pages are burned. If pulping, the process should reduce all material to particles one inch or smaller.

RISE Program Level-two Information Sharing Agreement
_____/Florida Department of Revenue
(Print Name of Government Entity)

- D. Only authorized employees of the Government Entity with an official use for the information as stated in paragraph A, shall be allowed access to the information. Information shall be furnished directly to the Government Entity by the Department. A certified public accountant hired according to s. 125.0104 or 212.0305, F.S., by the Government Entity may obtain access to the information from the Government Entity, not from the Department. All authorized employees of the Government Entity are responsible for familiarity and compliance with the confidentiality provisions of s. 213.053(2), F.S., as amended, and Chapter 12-22, F.A.C., related to the use of any state tax information received according to this Agreement.
- E. The RISE participant must supply a list of authorized employees as stated in paragraph D, to the RISE Coordinator of the Department not less than annually by January 31. Such list shall include the name and position of each authorized employee.
- F. Each authorized employee as stated in paragraph D, is required to execute by January 31 of each year the certification of familiarity with the confidentiality requirements of s. 213.053, F.S., and Chapter 12-22, F.A.C., found in Attachment C of this Agreement. Any person who becomes an authorized employee subsequent to January 31 must execute a separate certification of familiarity. In each instance, all certifications shall be forwarded to the RISE Coordinator of the Department within 15 business days of the hire date or change of employment status.
- G. In the event that a person signing this Agreement or an authorized employee leaves employment or changes employment status such that he or she no longer has an official use for the information, the Government Entity must notify the RISE Coordinator within 15 business days of the employee's termination or change of employment status.
- H. The Government Entity must notify the RISE Coordinator in each instance when it contracts with a certified public accountant pursuant to s. 125.0104 or 212.0305, F.S. Such notification shall include the name and address of the certified public accountant, date of the contract, and extent of service to be provided. Every contract between a Government Entity and a certified public accountant according to s. 125.0104 or 212.0305, F.S., must contain a provision which informs that the certified public accountant is subject to the confidentiality requirements of s. 213.053, F.S., and Chapter 12-22, F.A.C.
- I. The Government Entity is required to keep and maintain records regarding any state tax information furnished to any certified public accountant as stated in paragraph H., for 5 years from the date of the disclosure.
5. The Department may conduct on-site security reviews to ensure that adequate procedures are in place to safeguard confidential tax information received under RISE and this Agreement and prevent any unauthorized disclosures of that information.

RISE Program Level-two Information Sharing Agreement
_____ / Florida Department of Revenue

(Print Name of Government Entity)

6. Mutually acceptable techniques and methods of information sharing will be developed when and as required by the operating officials of the respective parties to this Agreement with the overall objective of providing the most useful data, with a minimum of interruption of operating routines, and the least amount of additional expense.
7. Information sharing frequency shall be either monthly or quarterly as specified in Attachment A of this Agreement.
8. The following data elements relating to licensing or registration activity during each period will be exchanged by the parties to this Agreement within 20 days of the end of that month or quarter:
 - A. Registrant's, licensee's, or taxpayer's name (business and owner).
 - B. Mailing address (including ZIP code).
 - C. Business location address (including ZIP code).
 - D. Telephone number (business and owner).
 - E. Federal employer identification number or *social security number.
*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 our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.
 - F. Business type code (NAICS or SIC code).
 - G. County code (as provided by the Department).
 - H. Applicable state or local license or registration number and any other unique identifying number.
 - I. Business opening date.
 - J. Indication if new or re-issuance (not renewals or address changes).
 - K. Registration cancellations of sales and use tax, tourist development tax, municipal resort tax, and/or convention development tax dealers engaging in transient rentals.
9. Unless otherwise specified in Attachment A to this Agreement, information specified in paragraph 8 of this Agreement shall be provided in a computer processable medium in the format found in Attachment B of this Agreement.
10. At least quarterly, notification of audit assessments of transient rental facilities for sales and use tax, tourist development tax, municipal resort tax and/or convention development tax within the taxing jurisdiction of the Government Entity will be exchanged by the parties to this Agreement.

RISE Program Level-two Information Sharing Agreement
_____/Florida Department of Revenue
(Print Name of Government Entity)

11. Information related to the audit assessments or the tax payment history of specified dealers may be exchanged upon request by authorized employees of either party to this Agreement. Requests for tax payment history information in the possession of the Department shall be made by an authorized employee pursuant to paragraph 4.F. of this Agreement, in writing, to the manager of the Department Service Center serving the Government Entity.
12. No information received by the Department from the Internal Revenue Service shall be disclosed under this Agreement.
13. In the event that the Government Entity fails to fulfill its obligations for participating in the RISE program in accordance with s. 213.0535, F.S., and this Agreement, the Department is authorized to suspend the routine providing of tax information to the Government Entity and, in its role as coordinator of the RISE program, is also authorized to recommend that other participants in the RISE program suspend any information exchange activity with the Government Entity.

Approved:

Deputy Executive Director
Florida Department of Revenue

Signed at Tallahassee, Florida,
this ____ day of _____, 20____.

Title: _____
Office: _____
(Government Entity)

Signed at _____, Florida,
this ____ day of _____, 20____.

RISE Attachment A for Level-two Agreement

Name of Local Government: _____

Signer of Agreement: Name: _____
 Title: _____
 Mailing address: _____
 Email address: _____
 Phone: _____

Administrative contact: Name: _____
 Title: _____
 Mailing address: _____
 Email address: _____
 Phone: _____

Data processing contact: Name: _____
 Title: _____
 Mailing address: _____
 Email address: _____
 Phone: _____

Information sharing frequency (select one): ___ Monthly ___ Quarterly

Type of Computer System: _____

Method of Data Transmission will be Secure Email.

NOTE: Prior approval must be obtained in writing from the Department for use of other than secure email medium for data transmission.

Application should be made to:
John Crotty, RISE Coordinator
Revenue Accounting and Local Government
Mail Stop 1-3628
5050 W Tennessee Street
Tallahassee FL 32399-0136

Defined area and/or boundaries for data: List all applicable ZIP code(s), and/or county code(s).

Authorized signature: _____ Date: _____

RISE Attachment B for Level-two Agreement

1. General Information:
 - A. All numeric fields are in unpacked format, preceded with zeroes, right justified, and zero-filled when not used.
 - B. All alphanumeric fields are to be left justified and space-filled when not used.
 - C. The attached Magnetic Media Transmittal should be completed and returned with the CD ROM or diskette.
 - D. It is the policy of the Florida Department of Revenue to erase all data from the magnetic media prior to returning, unless requested.

RISE Participant's File Description as of July 2004

Position	Field Name	Length of Field
1 – 80	Mailing Name	80 characters.
81 – 81	delimiter	1 character.
82 – 121	Mailing Address	40 characters.
122 – 122	delimiter	1 character.
123 – 148	Mailing City Name	26 characters.
149 – 149	delimiter	1 character.
150 – 151	Mailing State Name	2 characters.
152 – 152	delimiter	1 character.
153 – 161	Mailing ZIP Code	9 numbers.
162 – 162	delimiter	1 character.
163 – 172	Mailing Phone Number	10 numbers.
173 – 173	delimiter	1 character.
174 – 253	Business Location Name	80 characters.
254 – 254	delimiter	1 character.
255 – 294	Business Location Address	40 characters.
295 – 295	delimiter	1 character.
296 – 321	Business Location City	26 characters.
322 – 322	delimiter	1 character.
323 – 324	Business Location State	2 characters.
325 – 325	delimiter	1 character.
326 – 334	Business Location ZIP Code	9 numbers.
335 – 335	delimiter	1 character.
336 – 345	Business Location Phone Number	10 numbers.
346 – 346	delimiter	1 character.
347 – 355	FEI or SSN Numbers	9 numbers.
356 – 356	delimiter	1 character.
357 – 357	FEI - SSN Indicator	1 number.
	1 = Federal Employer Identification.	
	2 = Social Security Number.	
358 – 358	delimiter	1 character.
359 – 362	Standard Industry Code (SIC)	4 numbers.
363 – 363	delimiter	1 character.
364 – 368	NAICS Code (new standard to replace SIC code)	5 numbers.
369 – 369	delimiter	1 character.
370 – 371	County Code	2 numbers.
372 – 372	delimiter	1 character.
373 – 374	Kind Code (state business description)	2 numbers.
375 – 375	delimiter	1 character.
376 – 388	Sales Tax SAP Certificate Number (Total 13 numbers).	
	Note: Exist no matter if account created before or after March 2003.	
	County Code	2 numbers.
	Value 8 (8 means it's an SAP certificate number)	1 numbers.
	Contract Object	9 numbers.
	Check Digit	1 number.
389 – 389	delimiter	1 character.
390 – 402	Old Sales Tax Certificate Number (Total 13 numbers).	
	Note: Only exist if created before March 2003; otherwise all zeros.	
	County Code	2 numbers.
	City Code	2 numbers.
	Account Number	6 numbers.
	Kind Code	2 numbers.
	Check Digit	1 number.
403 – 403	delimiter	1 character.
404 – 411	Business Open Date (CCYYMMDD Format)	8 numbers.
	Note: Date business registered with the State of Florida.	
412 – 412	delimiter	1 character.
413 – 432	Blank Spaces (for RISE participant's use)	20 characters.
433 – 433	End-of-File-Marker	Number Zero.
	Delimiter is the ^ character (located above the number six key on a standard PC-Keyboard).	

**RISE Attachment C for Level-two Agreement
Registration Information Sharing and Exchange (RISE) Program
Participant Certification for Access to Confidential State Tax Information**

I hereby certify that I have read and understand the following:

1. Section 213.053, F.S., makes state tax information in the possession of the Department confidential except for official tax administration purposes.
2. Violation of confidentiality requirements found in s. 213.053(2), F.S., is a first degree misdemeanor, punishable, as stated in ss. 775.082 and 775.083, F.S.
3. When in receipt of state tax information from the Department, RISE participants and their authorized employees, and certified public accountants contracted pursuant to ss. 125.0104 and 212.0305, F.S., are subject to the same requirements of confidentiality and the same penalties for violation of those requirements as the Department.
4. No federal tax information will be made available.
5. Confidential state tax information must be kept under lock and key when not being used.
6. State tax information may be used for official tax administration purposes only.
7. When no longer needed, this information will be returned to the department, or destroyed according to the agreement.
8. Only authorized employees of the RISE participant listed on the attached sheet, or any certified public accountant contracted pursuant to s. 125.0104 or 212.0305, F.S., with an official need and use, will be allowed to request, receive, and review state tax information.

(Name)
Signer of RISE Agreement

(Title of Signer)

(Signature)

(Date)

As an authorized employee of the RISE Participant, I hereby certify that I am familiar with the confidentiality requirements of s. 213.053, F.S., and aware of the criminal penalties for the unauthorized disclosure of state tax information punishable as stated in ss. 775.082 and 775.083, F.S. I understand that state tax information received from the Department may be used by listed staff of the Government Entity and for official tax administration purposes only.

Name (Print or Type)	Official Title	Signature	Date
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

(Attach additional sheets if necessary)



Print Name of Local Government _____

RISE Attachment C
for Level-one or Level-two Agreements
Revenue Information Sharing and Exchange (RISE)
Program Participant Certification
for Access to
Confidential State Tax Information

I hereby certify that I have read and understand the following:

1. Section (s.) 213.053, Florida Statutes, (F.S.), makes state tax information in the possession of the Department confidential except for official tax administration purposes.
2. Violation of confidentiality requirements found in s. 213.053(2), F.S., is a first degree misdemeanor, punishable, as stated in ss. 775.082 and 775.083, F.S.
3. When in receipt of state tax information from the Department, RISE participants and their authorized employees, and certified public accountants contracted pursuant to ss. 125.0104 and 212.0305, F.S., are subject to the same requirements of confidentiality and the same penalties for violation of those requirements as the Department.
4. No federal tax information will be made available.
5. Confidential state tax information must be kept under lock and key when not being used.
6. State tax information may be used for official tax administration purposes only.
7. When no longer needed, this information will be returned to the department, or destroyed by shredding or incineration.
8. Only authorized employees of the RISE participant listed on the attached sheet, or any certified public accountant contracted pursuant to ss. 125.0104 or 212.0305, F.S., with an official need and use, will be allowed to request, receive, and review state tax information.

(Name)
Signer of RISE Agreement

(Title)

(Signature)

(Date)

As an authorized employee of the RISE Participant, I hereby certify that I am familiar with the confidentiality requirements of s. 213.053, F.S., and aware of the criminal penalties for the unauthorized disclosure of state tax information punishable as stated in ss. 775.082 and 775.083, F.S. I understand that state tax information received from the Department may be used by listed staff of the Government Entity and for official tax administration purposes only.

Name (Print or Type)	Official Title	Signature	Date
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

(Attach additional sheets if necessary)

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

AMENDING RULES 12A-1.007, 12A-1.038, 12A-1.039, 12A-1.041, 12A-1.085, 12A-
1.0911 AND 12A-1.097

SUMMARY OF PROPOSED RULE

The proposed amendments incorporate revisions to and remove obsolete information from several sales and use tax rules and forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rules 12A-1.007 (Aircraft, Boats, Mobile Homes, and Motor Vehicles) and 12A-1.041 (Photographers and Photo Finishers; Sales by Public Officials of Public Records), F.A.C., remove cross-references to obsolete forms which are being repealed in this package.

The proposed amendments to Rules 12A-1.038 (Consumer's Certificate of Exemption; Exemption Certificates) and 12A-1.039 (Sales for Resale), F.A.C., remove duplicative provisions; to make technical changes regarding the use of electronic verification methods; and to clarify the information contained on, and documentation requirements for use of, Annual Resale Certificates.

The proposed amendments to Rules 12A-1.085 (Exemption for Qualified Production Companies) and 12A-1.0911 (Self-Accrual Authorization; Direct Remittance on Behalf of

Independent Distributors), F.A.C. add information regarding the use of new electronic verification methods for exemption certificates and direct-pay permits.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), adopt, by reference, technical and administrative changes to forms currently used to administer sales and use tax, and to repeal forms which are now obsolete. Changes to forms bring the forms into compliance with current administrative procedures, update contact information for the Department, and allow the forms to be accessed electronically through the Department of State's website. Repealed forms are no longer used due to changes in law or practice and are being repealed due to their obsolescence.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, pp. 4400-01), to advise the public of the proposed changes to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles); Rule 12A-1.038, F.A.C. (Consumer's Certificate of Exemption; Exemption Certificates); Rule 12A-1.039, F.A.C. (Sales for Resale); Rule 12A-1.041, F.A.C. (Photographers and Photo Finishers; Sales by Public Officials of Public Records); Rule 12A-1.085, F.A.C. (Exemption for Qualified Production Companies); Rule 12A-1.0911, F.A.C. (Self-Accrual Authorization; Direct

Remittance on Behalf of Independent Distributors); and Rule 12A-1.097, F.A.C. (Public Use Forms), and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. A written comment was received for Rule 12A-1.007, F.A.C. This comment was reviewed but no change was made to the proposed rule. No written comments were received by the Department for any other rules.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

SALES AND USE TAX

RULE NO: RULE TITLE:

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

12A-1.038 Consumer's Certificate of Exemption; Exemption Certificates.

12A-1.039 Sales for Resale.

12A-1.041 Photographers and Photo Finishers; Sales by Public Officials of Public Records.

12A-1.085 Exemption for Qualified Production Companies.

12A-1.0911 Self-Accrual Authorization; Direct Remittance on Behalf of Independent
Distributors.

12A-1.097 Public Use Forms.

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rules 12A-1.007 (Aircraft, Boats, Mobile Homes, and Motor Vehicles) and 12A-1.041 (Photographers and Photo Finishers; Sales by Public Officials of Public Records), F.A.C., is to remove cross-references to obsolete forms which are being repealed in this package.

The purpose of the proposed amendments to Rules 12A-1.038 (Consumer's Certificate of Exemption; Exemption Certificates) and 12A-1.039 (Sales for Resale), F.A.C., is to remove duplicative provisions; to make technical changes regarding the use of electronic verification methods; and to clarify the information contained on, and documentation requirements for use of, Annual Resale Certificates.

The purpose of the proposed amendments to Rules 12A-1.085 (Exemption for Qualified Production Companies) and 12A-1.0911 (Self-Accrual Authorization; Direct Remittance on

Behalf of Independent Distributors), F.A.C. is to add information regarding the use of new electronic verification methods for exemption certificates and direct-pay permits.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to adopt, by reference, technical and administrative changes to forms currently used to administer sales and use tax, and to repeal forms which are now obsolete. Changes to forms bring the forms into compliance with current administrative procedures, update contact information for the Department, and allow the forms to be accessed electronically through the Department of State's website. Repealed forms are no longer used due to changes in law or practice and are being repealed due to their obsolescence.

SUMMARY: The proposed amendments incorporate revisions to and remove obsolete information from several sales and use tax rules and forms.

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 the procedures for processing written protests of assessments 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 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), 212.05(1), 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, 119.07, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 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, 212.0598, 212.06, 212.0601, 212.0606, 212.07(1), (2), (5), (7), (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(4), (5), 212.17, 212.18(2), (3), 212.183, 212.186, 212.21(2), 213.053(10), 213.235, 213.255(1), (2), (3), 213.29, 213.37, 215.26(2), ~~248.186~~, 288.1258, 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: TBA

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 Tonya Fulford 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 PERSONS TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution,
Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULES IS:

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

AMENDING RULES 12A-1.007, 12A-1.038, 12A-1.039, 12A-1.041, 12A-1.085, 12A-1.0911
AND 12A-1.097

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

(1)(a) through (b) No change

(c) No title certificate may be issued on any aircraft, boat, mobile home, motor vehicle, or any other vehicle, or if no title certificate is required by law, no license or registration shall be issued by any state agency for any aircraft, boat, mobile home, motor vehicle, or other vehicle unless there is filed with the application for title certificate, license, or registration a receipt issued by an authorized aircraft, boat, mobile home, or motor vehicle dealer, or by the Department of Revenue or its designated agent, evidencing the payment of such tax where the same is payable. ~~The Department prescribes Form DR-41C, Dealer's Sales Tax Statement—Boats (incorporated by reference in Rule 12A-1.097, F.A.C.), to be completed by the selling dealer of a boat to evidence the payment of such tax.~~

(3) through (7) No change

(8)(a) though (i) No change

(j)1. The occasional or isolated sale of a motor vehicle of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government is taxable based upon the total selling price of the motor vehicle. ~~The Department prescribes Form~~

~~DR 41, Ownership Declaration and Motor Vehicle Sales and Use Tax Report (incorporated by reference in Rule 12A 1.097, F.A.C.), to be completed by the purchaser for reporting individual transactions.~~

2. through 4. No change.

~~(k) When a motor vehicle is purchased to be used exclusively by the purchaser as a rental vehicle, or when a purchaser is a holder of a current Consumer's Certificate of Exemption (Form DR 14, incorporated by reference in Rule 12A 1.097, F.A.C.), or when an out of state lessor registers a leased vehicle in this state, a Certificate of Motor Vehicle Sales Tax Exemption (Form DR 41A, incorporated by reference in Rule 12A 1.097, F.A.C.) shall be completed by the purchaser or lessor and presented to the County Tax Collector.~~

(l) through (n) Renumbered (k) through (m). No other change.

(9) through (25)(f) No change.

~~(g)1.a.~~ The transfer of title of a commercial motor vehicle is not taxable, when all of the following conditions are met:

~~(a)(I)~~ The transfer of title occurs between two commonly owned and controlled corporations;

~~(b)(II)~~ Such vehicle was titled and registered in this state at the time of the transfer of title;

and

~~(c)(III)~~ Florida sales tax was paid at the prevailing tax rate on the acquisition of such vehicle by the transferor either on the full purchase price of such vehicle, or if the vehicle is licensed as a common carrier, to the extent provided in Section 212.08(9)(b), F.S., which is based on the ratio of intrastate mileage to interstate mileage. See Rule 12A-1.064, F.A.C., for proration of tax for vehicles used in interstate or foreign commerce.

~~b. To claim the exemption on the transfer of title to a commercial motor vehicle which qualifies for the exemption set forth in this subparagraph, a properly executed Form DR 40, Sales Tax Exemption Affidavit (incorporated by reference in Rule 12A-1.097, F.A.C.) must accompany the application for title transfer.~~

2. through 4. No change

(27) through (28) No change

Cross-Reference: Rules 12A-1.037, 12A-1.064, and 12A-1.066, F.A.C.

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), 215.26(2) FS. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 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, 8-1-02, 4-17-03, 4-17-03 9-28-04,_____.

12A-1.038 Consumer's Certificate of Exemption; Exemption Certificates.

(1) through (2) No change.

(3) SALES MADE TO EXEMPT ENTITIES OTHER THAN GOVERNMENTAL UNITS

(a) through (b) No change.

(c) It is the exempt entity's responsibility to determine whether the purchase or rental will be used for its authorized tax-exempt purpose or for the purposes of resale and to provide the proper documentation to the selling dealer. In lieu of obtaining a copy of the entity's valid Consumer's Certificate of Exemption, the selling dealer may obtain a Transaction Authorization Number or a

Vendor Authorization Number from the Department when making a tax-exempt sale to the entity. A selling dealer who accepts in good faith a copy of an entity's valid Consumer's Certificate of Exemption ~~or Annual Resale Certificate~~, or a Transaction Authorization Number or Vendor Authorization Number issued by the Department will not be held liable for any tax due on sales made to the entity during the effective dates indicated on the certificate or the effective dates of the authorization number. The selling dealer must maintain the required authorization numbers and certificates in its books and records for the time period provided in subsection (6) of this rule.

(d) through (g)1. No change.

2. The selling dealer may obtain a transaction authorization number prior to or at the point-of-sale by using the Department's on-line Certificate Verification System at <http://www.myflorida.com/dor/gta.html>, by using the Department's FL Tax mobile application, or by calling the Department's automated nationwide toll-free verification system at 1(877)357-3725. When using the Department's on-line Certificate Verification System, the dealer may key up to five Florida Consumer's Certificate of Exemption numbers into the system. When using the Department's FL Tax mobile application or the Department's automated nationwide toll-free verification system, the selling dealer is prompted to key in a single Florida Consumer's Certificate of Exemption number. Each verification system will issue a ~~13-digit~~ transaction authorization number or alert the selling dealer that the purchaser does not have a valid Florida Consumer's Certificate of Exemption. Selling dealers using the automated telephone verification system who do not have a touch-tone telephone will be connected to a live operator during the hours of 8:00 a.m. to 5:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or

speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

3. through 4. No change.

(h)1. Vendor authorization number for regular customers – valid for calendar year issue. In lieu of obtaining a copy of the exempt entity’s valid Florida Consumer’s Certificate of Exemption or a Transaction Authorization Number from the Department for each sale to the entity, the selling dealer may obtain a Vendor Authorization Number for that entity. This option is available to selling dealers throughout the calendar year without limitation. ~~The selling dealer must maintain a copy of the exempt entity’s Florida Consumer’s Certificate of Exemption in its books and records.~~

2. through (4)(d) No change.

(e) It is the responsibility of the authorized representative of any state, county, municipality, or political subdivision of the state to determine whether the purchase is for use by the governmental unit ~~or for the purpose of resale~~ and to provide the documentation required in this subsection to the selling dealer. A selling dealer who accepts in good faith the required documentation ~~or an Annual Resale Certificate~~ will not be held liable for any tax due on sales made to the governmental unit during the effective time period indicated on the certificate obtained from the purchaser. The selling dealer must maintain the required documentation in its books and records for the time period provided in subsection (6) of this rule.

(5) through (6) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.02(4), (14)(c), 212.05(1)(j), 212.06(1)(c), (16), 212.0601, 212.07(1), 212.08(5)(m), (6), (7), 212.085, 212.18(2), (3), 212.21(2) FS. History—Revised 10-7-68, Amended 6-16-72, 9-28-78, 7-

20-82, 4-29-85, Formerly 12A-1.38, Amended 8-10-92, 3-17-93, 9-14-93, 12-13-94, 10-2-01, 6-12-03, 7-31-03, 6-28-04, 11-6-07, 9-1-09, 5-9-13,_____.

12A-1.039 Sales for Resale.

(1) No change.

(2) ANNUAL RESALE CERTIFICATES ISSUED BY THE DEPARTMENT.

(a) For each calendar year, the Department of Revenue will issue to each active registered dealer an Annual Resale Certificate (Form DR-13). A newly registered dealer will receive a Sales and Use Tax Certificate of Registration (Form DR-11) and an Annual Resale Certificate. The business name and location address, the registration effective date, and the certificate number will be indicated on the ~~Annual Resale Certificate of Registration~~ Annual Resale Certificate of Registration.

(b) through (3)b.1. No change.

2. When using the Department's on-line Certificate Verification System, the dealer may key up to five (5) purchaser's sales tax certificate of registration numbers into the system. When using the Department's FL Tax mobile application or the Department's automated nationwide toll-free verification system, the selling dealer is prompted to key in a single purchaser's sales tax certificate of registration number. Each system will either issue a ~~13-digit~~ transaction resale authorization number or alert the selling dealer that the purchaser does not have a valid resale certificate. Selling dealers using the automated telephone verification system who do not have a touch-tone phone will be connected to a live operator during the hours of 8:00 a.m. to 5:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

3. through 5. No change.

(c) Vendor resale authorization number for regular customers who have previously submitted documentation to the selling dealer – valid for calendar year issued. In lieu of obtaining a Transaction Authorization Number or a copy of the purchaser’s valid Annual Resale Certificate for each tax-exempt sale made for the purposes of resale, the selling dealer may obtain a Vendor Resale Authorization Number from the Department. This option is available to selling dealers throughout the calendar year without limitation. ~~The selling dealer must maintain a copy of the purchaser’s Annual Resale Certificate, whether valid or outdated.~~

1. through (4)(d) No change.

(5) Burden of establishing exempt nature of sales for resale.

(a) through (b) 2. No change.

3. A sale made to a person who was not an active registered dealer, other than a nonresident dealer, at the time of the transaction is a retail sale, and can never be considered a sale for resale. However, a selling dealer who accepts an Annual Resale Certificate that appears valid and current on its face at the time of sale will not be held liable for any tax due on this transaction, if it is later determined that the purchaser was not an active registered dealer at the time of the transaction.

(6) No change.

(7) Provisions applicable to persons who claim the resale exemption.

(a) Annual Resale Certificates may only be used by purchasers who hold a valid Sales and Use Tax Certificate of Registration (Form DR-11) issued by the Department, and whose registration status is currently active. For dealers who have been in business for less than the full calendar year, the effective date of the Annual Resale Certificate (Form DR-13) will be the postmark or hand delivered date of the Sales and Use Tax Application for Certificate of

Registration. The effective date is the same as that found on the Sales and Use Tax Certificate of Registration found in the block labeled “Registration Effective Date” on the Sales and Use Tax Certificate of Registration (Form DR-11).

(7)(b) A dealer whose Sales and Use Tax Certificate of Registration has been revoked or whose registration status has been inactivated or canceled by the Department is prohibited from purchasing, leasing, or renting taxable property or services for the purposes of resale exempt from tax. However, a selling dealer who accepts an Annual Resale Certificate that appears valid and current on its face at the time of sale will not be held liable for tax on this transaction, if it is later determined that the purchaser was not an active registered dealer at the time of the transaction.

(c) through (8) No change.

Rulemaking Authority 212.07(1)(b), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.02(14), 212.05(1)(b), (i), 212.07(1), 212.085, 212.13(5)(c), (d), 212.17(6), 212.18(2), (3), ~~212.186~~, 212.21(2), 213.053(10), ~~218.186~~ FS. History—Revised 10-7-68, Amended 1-7-70, 6-16-72, 9-26-77, 7-20-82, 4-12-84, Formerly 12A-1.39, Amended 1-2-89, 9-14-93, 12-13-94, 10-2-01, 6-12-03, 11-6-07, 9-1-09, 5-9-13,_____.

12A-1.041 Photographers and Photo Finishers; Sales by Public Officials of Public Records.

(1) through (2) No change.

(3) Chemicals used to clean tanks, equipment, and similar items are taxable. Chemicals which are not incorporated into and do not become a component of the finished product are taxable when purchased by photograph finishers for use in developing film and printing pictures for sale. Chemicals which are incorporated into and become a component of the finished product

are exempt when purchased by photograph finishers for use in developing film and printing pictures for sale. ~~Form DR 3, Chemicals Used by Photograph Finishers—Taxable, and Form DR 3A, Chemicals Used by Photograph Finishers—Exempt, are incorporated by reference in Rule 12A-1.097, F.A.C.~~

(4) through (5) No change.

Cross Reference-Rule 12A-1.072, F.A.C.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 119.07, 212.02(14), (15), (16), 212.08(7)(v) FS. History—New 10-7-68, Amended 12-8-68, 1-17-71, 6-16-72, 12-11-74, 5-27-75, Formerly 12A-1.41, Amended 7-30-91, 8-10-92, 6-19-01, 8-1-02,_____.

12A-1.085 Exemption for Qualified Production Companies.

(1) through (3)(b) No change.

(c) In lieu of maintaining a copy of the exemption certificate as provided in paragraph (b), a selling dealer or lessor may document the exempt sale by requesting a transaction authorization number issued by the Department. A transaction authorization number is valid for a single transaction only.

1. A “transaction authorization number” must be obtained by the selling dealer prior to or at the point-of-sale:

a. By using the Department’s on-line Certificate Verification System at

<http://www.myflorida.com/dor/gta.html>;

b. By using the Department’s FL Tax mobile application; or

c. By calling the Department’s automated nationwide toll-free telephone verification system at 1(877)357-3725.

2. When using the Department's on-line Certificate Verification System, the dealer may key up to five (5) purchaser's certificate numbers into the system. When using the Department's FL Tax mobile application or the Department's automated nationwide toll-free verification system, the selling dealer is prompted to key in a single purchaser's certificate number. Each system will either issue a transaction authorization number or alert the selling dealer that the purchaser does not have a valid certificate. Selling dealers using the automated telephone verification system who do not have a touch-tone phone will be connected to a live operator during the hours of 8:00 a.m. to 5:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

3. A transaction authorization number is not valid to exempt subsequent purchases or rentals made by the same purchaser. A selling dealer must obtain a new transaction authorization number for each and every transaction.

4. The selling dealer must document the transaction authorization number on the sales invoice, purchase order, or a separate form that is prepared by either the purchaser or the selling dealer.

(4) through (5) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1), 288.1258(4)(c) FS. Law Implemented 212.031(1)(a)9., 212.06(1)(b), 212.08(5)(f), (12), 288.1258 FS. History—New 2-21-77, Amended 5-28-85, Formerly 12A-1.85, Amended 3-12-86, 12-13-88, 10-21-01, 4-26-10,

_____.

12A-1.0911 Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors.

(1) through (2)(e) No change.

(f) The validity of a Sales and Use Tax Direct Pay Permit may be verified by using the Department's on-line Certificate Verification System at <http://www.myflorida.com/dor/gta.html>, by using the Department's FL Tax mobile application, or by calling the Department's automated nationwide toll-free verification system at 1(877)357-3725. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(g) Transaction authorization number issued prior to or at the point-of-sale – valid for a single transaction only. In lieu of obtaining a copy of the purchaser's Sales and Use Tax Direct Pay Permit, the selling dealer may document the sale by requesting a transaction authorization number issued by the Department. A transaction authorization number is valid for single transaction only.

1. A "transaction authorization number" must be obtained by the selling dealer prior to or at the point-of-sale:

a. By using the Department's on-line Certificate Verification System at <http://www.myflorida.com/dor/gta.html>;

b. By using the Department's FL Tax mobile application; or

c. By calling the Department's automated nationwide toll-free telephone verification system at 1(877)357-3725.

2. When using the Department's on-line Certificate Verification System, the dealer may key up to five (5) Sales and Use Tax Direct Pay Permit numbers into the system. When using the

Department's FL Tax mobile application or the Department's automated nationwide toll-free verification system, the selling dealer is prompted to key in a single Sales and Use Tax Direct Pay Permit number. Each system will either issue a transaction authorization number or alert the selling dealer that the purchaser does not have a valid permit. Selling dealers using the automated telephone verification system who do not have a touch-tone phone will be connected to a live operator during the hours of 8:00 a.m. to 5:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

3. A transaction authorization number is not valid to exempt subsequent purchases or rentals made by the same purchaser. A selling dealer must obtain a new transaction authorization number for each and every transaction.

4. The selling dealer must document the transaction authorization number on the sales invoice, purchase order, or a separate form that is prepared by either the purchaser or the selling dealer.

(h)1. Vendor authorization number for regular customers – valid for calendar year issue. In lieu of obtaining a copy of the purchaser's Sales and Use Tax Direct Pay Permit or a Transaction Authorization Number from the Department for each sale to the permit holder, the selling dealer may obtain a Vendor Authorization Number for that permit holder. This option is available to selling dealers throughout the calendar year without limitation.

2. The "vendor authorization number" is a customer-specific authorization number that will be valid for all sales made to a permit holder during the calendar year.

3. To obtain vendor authorization numbers, the selling dealer may use the Department's on-line Certificate Verification System at <http://www.myflorida.com/dor/gta.html> or send a written

request to the Department. Dealers obtaining authorization numbers by submitting a written request to the Department may obtain the electronic format for sending the customer data from the Department's web site at www.myflorida.com/dor or call the Department at (850)488-3516 to obtain the electronic format.

a. The written request should be forwarded to the Florida Department of Revenue, Account Management MS #1-5730, Florida Department of Revenue, 5050 W Tennessee Street, Tallahassee, Florida 32399-0160, along with an electronic file containing a list of the dealer's regular customers for which the dealer has a Sales and Use Tax Direct Pay Permit number on file. In response to the request, the Department will issue to the selling dealer, using the same electronic medium, a list containing a unique vendor authorization number for each permit holder.

b. The Department's on-line Certificate Verification System allows the user to verify up to five Sales and Use Tax Direct Pay Permit numbers and to obtain a transaction authorization number for single sales made to each permit holder at once. The system also allows the user to upload a batch file of up to 50,000 accounts for verification and, 24 hours later, retrieve the file containing the vendor authorization numbers for all sales made to the permit holders during the calendar year.

4. The selling dealer may make tax-exempt sales to the permit holder during the period in which the vendor authorization number for that permit holder is valid. Vendor authorization numbers are valid for the remainder of the calendar year during which they are issued. However, vendor authorization numbers issued by the Department in November or December are valid for the remainder of that calendar year and the next calendar year.

(f) through (h) renumbered (i) through (k) No change.

(3) No change.

Rulemaking Authority 212.17(6), 212.18(2), (3), 212.183, 213.06(1) FS. Law Implemented 212.05(1)(e)3., 4., 212.0598, 212.06(11), 212.08(4)(a)2., (8), (9), 212.12(13), 212.18(3), 212.183 FS. History—New 4-7-92, Amended 5-19-93, 9-14-93, 11-16-93, 9-30-99, 10-2-01, 6-12-03, 9-1-09, 5-9-13, ____.

12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
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(2)(a) through (b) No change

(c) DR-1CON	Application for Consolidated Sales and Use Tax	___01/15
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Filing Number (R. ___01/15)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___04850)

(3)(a) DR-3	Chemicals used by Photograph Finishers—Taxable	08/92
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~~(R. 12/85)~~

(b) DR-3A	Chemicals used by Photograph Finishers—Exempt	08/92
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~~(R. 12/85)~~

~~(3)(4)~~ No change

~~(4)(5)(a)~~ No change

(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return	___01/15
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(R. ___01/15)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___04853)

(c) No change

~~(5)(6)(a)~~ No change

(b) DR-15N Instructions for DR-15 Sales and Use Tax Returns ___01/15

(R. ___01/15)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___04857)

(c) DR-15AIR Sales and Use Tax Return for Aircraft (R. ___08/13) ___01/14

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03619)

(d) No change

(e) DR-15EZN Instructions for DR-15EZ Sales and Use Tax Returns ___01/15

(R. ___01/15)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___04856)

(f) No change

(g) DR-15MO Florida Tax on Purchases (R. ___08/13) ___01/14

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03620)

(h) through (k) No change

~~(6)(7)(a)~~ No change

(b) DR-16P* Sales and Use Tax Direct Pay Permit (R. ___08/13) ___01/14

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03621)

(c) No change.

~~(7)(8)~~ DR-17A Certificate of Cash Deposit/Cash Bond (R. ___03/10) ___06/10

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)

~~(9) DR-19A Application for Distributor Level Collection/Payment 06/03~~

~~Agreement for Sales and Use Tax (N. 03/03)~~

~~(8)(10)(a)~~ DR-18 Application for Amusement Machine Certificate ___04/07

(R. ~~___03/06~~)
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)

(8)(b) DR-18N Instructions for Amusement Machine Certificates ___
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)

(9)(11) No change.

(10)(12) DR-29 Application for Release or Refund of Security ___06/10
(R. ~~___03/10~~)
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)

~~(13)(a) DR-40~~ ~~Sales Tax Exemption Affidavit (R. 03/89)~~ 08/92

~~(b) DR-40A~~ ~~Exemption Affidavit for Boats Placed in a Registered~~ 08/92
~~Repair Facility (N. 10/87)~~

~~(14)(a) DR-41~~ ~~Ownership Declaration and Motor Vehicle Sales and~~ 08/92
~~Use Tax Report (R. 02/90)~~

~~(b) DR-41A~~ ~~Certificate of Motor Vehicle Sales Tax Exemption~~ 08/92
~~(R. 02/89)~~

~~(c) DR-41C~~ ~~Dealer's Sales Tax Statement—Boats (R. 06/89)~~ 08/92

(11)(15) DR-46NT Nontaxable Medical Items and General Grocery ___07/10
List (R. ~~___07/10~~)
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)

(12)(16) No change

(13)(17) No change

(14)(18) DR-99A Affidavit for Private or Casual Sale of a Motor ___08/92
Vehicle (R. ~~___07/91~~)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)

~~(15)~~(19) DR-123 Affidavit for Partial Exemption of Motor Vehicle Sold ___08/92

for Licensing Outside of Florida (R. ___06/94)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)

~~(16)~~(20) No change.

~~(17)~~(21) DR-1214 Application for Temporary Tax Exemption Permit ___04/08

(R. ___07/06)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)

~~(18)~~(22) DR-300400 Boat, Motor Vehicle, or Aircraft Dealer ___09/09

Application for Special Estimation of Taxes (R. ___02/08)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)

~~(19)~~(23) DR-600013 Request for Verification that Customers are Authorized ___09/09

to Purchase for Resale (R. ___06/08)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)

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, 201.17(1)-(5), 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(4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 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,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 27, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September
22, 2015.



Application for Consolidated Sales and Use Tax Filing Number

DR-1CON
R. 01/16
Rule 12A-1.097
Florida Administrative Code
Effective 01/16

If you own multiple business locations within a single county or in multiple counties, and would like to make a single tax payment for all locations, complete this application to obtain a consolidated sales and use tax number. All business locations must be owned by the same entity with the same Federal Employer Identification Number (FEIN). A separate application is required for each entity with a separate FEIN. **If you choose this reporting method, you must e-file your tax returns and pay the tax due electronically.** For more information on how to e-file and e-pay tax, visit the Department's website at: www.myflorida.com/dor

Section 1 - Taxpayer Information (Please provide all information requested below.)			
Owner Name (individual, principal partner, or corporate name):			
Business Name (business, trade, or fictitious (d/b/a) name):			
Business Partner Number:	Federal Employer Identification Number (FEIN):	Social Security Number (SSN)*:	
Mailing Address (address where you want to receive correspondence):			
City:	County:	State:	ZIP:
Contact Person:		Telephone Number:	
Email Address:		Fax Number:	

Section 2 - Sales and Use Tax Certificate Numbers to be Consolidated (All accounts must have the same FEIN.)	
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Section 3 - Effective Date of Consolidation (This date must be the first day of a calendar month.)	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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Under penalties of perjury, I declare that I have read the information provided in this application and the facts stated in it are true.

Signature of Business Owner, Principal Partner, or Corporate Officer

Print or Type the Name Signed Above

Date

Title

EMAIL the completed application to: acctmaint@dor.state.fl.us

Mail this completed application to:
Account Management, MS 1-5730
Florida Department of Revenue
5050 W Tennessee Street
Tallahassee, FL 32399-0160

* 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 our website at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.



Instructions for Consolidated Sales and Use Tax Return

DR-7N

R. 01/16

Rule 12A-1.097
Florida Administrative Code
Effective 01/16

Registration/Account Changes

If you want to report additional locations under your consolidated account, call Taxpayer Services. The additional locations must be registered with the Department and must have the same federal employer identification number as your consolidated account number.

The quickest way to make changes to your business locations, mailing address, phone numbers, or tax status (active/inactive), is to notify us online. Go to www.myflorida.com/dor, select “TAXES,” then select “Change Address or Account Status.” If you choose, you may send a written request to Taxpayer Services. Be sure to include your consolidated number (80-code number) and the individual sales tax certificate number of the location.

You must **submit a new registration online (no fee)**, or print a *Florida Business Tax Application* (Form DR-1) from our website and mail the application with a \$5 fee to the Department, if you:

- move a business location from one Florida county to another;
- change your legal entity; or
- change the ownership of your business.

Amended Returns: If you discover that your original DR-15CON and DR-7 returns were incorrect, call 800-352-3671 and our staff will help you amend your returns.

Completing Form DR-15CON and DR-7 Returns

Form DR-15CON is a summary report for all locations on Forms DR-7. Before completing the DR-15CON, you must first complete all of the respective lines and columns on your DR-7 return for each individual location. The total of all columns on the DR-7 returns should then be transferred to the appropriate lines and columns on the DR-15CON.

Due Dates, Electronic Filing and Payment, and Other Filing Information

Electronic Filing and Payment: Consolidated filers are required to electronically file (e-file) and pay (e-pay) tax. You can file and pay sales and use tax by using the Department’s convenient, free, and secure 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 state or federal holiday, your tax return must be received electronically on the first business day following the 20th.

Due Dates for Initiating Electronic Payments (E-pay): You must initiate electronic payments 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.) Keep the confirmation/trace number or acknowledgement in your records.

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.

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 posted on our 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 by:

- Visiting our website at www.myflorida.com/dor
- Using our free **FL Tax** mobile app on an iPhone or iPad, Android phone or tablet, or a Windows Phone.
- Calling our automated toll-free verification system at 877-357-3725.

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida’s 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 posted at www.myflorida.com/dor.

[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

Line A. Sales/Services

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/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 and/or amusement machines. You must report the gross sales from amusement machines and vending machines containing items other than food and beverages, and the 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 ÷ 1.045 = \$95.69 (gross sales)

\$100 – \$95.69 = \$4.31 (tax due, including surtax due)

\$95.69 x .005 = \$.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

Taxable commercial rentals include the business of renting, leasing, letting, or granting a license to use or occupy any real property. Sales tax, plus discretionary sales surtax, is due on the total consideration charged for such use, which 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 commercial rentals. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of 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 total exempt commercial rentals from total gross commercial rentals 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 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, a listing of county local option transient rental rates, is posted on our website. The form lists whether the local option tax is collected and administered by the county or 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 all the amounts in Column 4, Lines A through E, and enter the total amount of tax due.

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, enterprise zone jobs credits, and any other deductions allowed by law.

- If you are claiming any approved enterprise zone jobs credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

Note: The amount reported on Line 6 cannot be more than the amount reported on Line 5. If Line 6 exceeds Line 5, adjust the amount on Line 6 to equal the amount on Line 5, and claim any remaining balance on Line 6 of 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 sales and use tax (excluding discretionary sales surtax) 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. If this is 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.

If the total amount of credits exceeds the Net Tax Due (Line 7), adjust Line 8 to equal Line 7, and claim any remaining balance on Line 8 of your next return. If this is 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 underpaid your last month's estimated tax on Line 9 (Form DR-15CON), you owe a penalty of 10% on the underpaid amount. A *Notice of Amount Due* will be issued by the Department if you underpaid estimated tax.

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 E-file/E-pay Only

If you electronically file (e-file) your return and electronically pay (e-pay) tax timely, you are entitled to receive a collection allowance. The collection allowance is 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30 on each DR-7 return.**

You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. Filing and paying your tax using the Department's website or using vendor software is fast, accurate, and secure.

Visit e-Services on our website for additional information about filing (e-file) and paying (e-pay) tax electronically.

Only dealers who e-file and e-pay timely may receive a collection allowance, and 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. We will calculate the proper collection allowance and transfer this 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, you will owe the minimum penalty of \$50 for each location on every DR-7 return, even if you are filing a late “zero tax due” return.

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 posted online at www.myflorida.com/dor.

Line 14. Amount Due with Return

Only dealers who e-file and e-pay timely may receive a collection allowance. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you e-file and e-pay timely and 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.

Electronic Payment Check Box

If you make your payment electronically, check the box in the bottom left corner of your DR-15CON return.

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*, posted on our 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.**

Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of all your DR-7 returns and your DR-15CON return. 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. Go to:

<https://pointmatch.state.fl.us/Default.aspx>

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 your DR-7 returns and your DR-15CON return, enter the amount of taxable sales or purchases included in Column 3 that

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 & delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells & delivers	into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells & delivers	into counties without a discretionary surtax	surtax is not collected
If an out-of-state selling dealer		sells & delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made
If an out-of-state selling dealer		sells & delivers	into a Florida county without a discretionary surtax	surtax is not collected

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 your DR-7 returns and your DR-15CON return, you must report the total amount of taxable sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located on Line 15(c). Enter the taxable amounts from Line A, Column 3, for which you collected discretionary sales surtax at a rate different than the county in which you are located. This amount would consist of taxable sales where you delivered the merchandise into a county with a different discretionary sales surtax rate.

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 your DR-7 returns and your DR-15CON return, enter the total amount of discretionary sales surtax due on Line 15(d). **Do not include state sales tax in this amount.**

Line 16. Total Enterprise Zone Jobs Credits

On your DR-7 returns and your DR-15CON return, enter the total of all enterprise zone jobs credits on Line 16. All approved enterprise zone jobs credits must be taken as provided by law. If you have any questions regarding how to request or deduct any enterprise zone jobs credits, call Return Reconciliation, Department of Revenue, at 850-717-6637.

Line 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)

On your DR-7 returns and your DR-15CON return, 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 your DR-7 returns and your DR-15CON return, 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 your DR-7 returns and your DR-15CON return, enter the amount of taxable sales from amusement machines.

Line 20. Rural and/or Urban High Crime Area Job Tax Credits

On your DR-7 returns and your DR-15CON return, enter the amount of rural and/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 your DR-7 returns and your DR-15CON return, enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

Signature(s)

Sign and date your DR-15CON and DR-7 returns. 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 our website:
www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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, go to:
www.myflorida.com/dor/contact.html

E-Services

Filing and paying tax electronically is convenient, accurate, and secure.

To file and pay sales and use tax electronically (e-file and e-pay), visit our website at **www.myflorida.com/dor**.

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: **www.myflorida.com/dor/list**



Instructions for DR-15 Sales and Use Tax Returns

DR-15N
R. 01/16

Rule 12A-1.097
Florida Administrative Code
Effective 01/16

Use the correct tax return for each reporting period.

Certificate #:		SALES AND USE TAX RETURN		HD/PM Date:	/	/	DR-15 R. 01/15
Florida		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due		
A. Sales/Services							
B. Taxable Purchases	Include use tax on Internet / out-of-state untaxed purchases →						
C. Commercial Rentals							
D. Transient Rentals							
E. Food & Beverage Vending							
Transient Rental Rate:	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			

Due: _____
Late After: _____

Check here if payment was made electronically.

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

To receive a collection allowance, you must electronically file (e-file) and pay (e-pay) tax.

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. Total Enterprise Zone Jobs 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 and/or Urban High Crime Area Job Tax Credits	20.
21. Other Authorized Credits	21.

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 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 Initiating Electronic Payments (E-pay):

You must initiate electronic payments 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.) Keep the confirmation/trace number or acknowledgement in your records.

Zero Returns: You must file a tax return for each reporting period, even if no tax is due.

Paper filers may Telefile Zero Returns: If you file a paper return, have zero tax due, and are not claiming any deductions or credits, you may **telefile by calling 800-550-6713**. Telefile is available 24 hours a day, seven days a week and when you telefile, you do not need to mail your paper return. Keep the confirmation number for your records.

Penalty and Interest: Avoid penalty and interest by filing your return and paying tax on time for each reporting period. The easiest way to avoid most filing/payment errors is to file (e-file) and pay (e-pay) your tax electronically.

Electronic Filing and Payment: You can file and pay sales and use tax using the Department's convenient, free, and secure website or you may purchase software from a software vendor. You may voluntarily file 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 and pay tax electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit the Department's website at www.myflorida.com/dor. 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 the Department's website at www.myflorida.com/dor 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 may use the "Taxpayer Copy" of the return included in your coupon book or the return mailed to you. Use the return printed with the same reporting period as the return you previously filed. You may also download a blank return from our website; be sure to include your certificate number, reporting period, business name, and address.

- Write "**Amended replacement**" on the return you use (see example below).
- Enter the correct information on Lines 1-21.

Amended replacement

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

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, we will issue you a credit memo for the amount overpaid for that return after we process and approve your amended return.

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 complete sales and use tax certificate number on your check or money order.

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: Window-style envelopes are provided for paper filers to use when mailing returns and payments. 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 preprinted on it,** write your business name, address, certificate number, and reporting period in the spaces provided. If you do not have a return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

To replace lost or damaged preprinted returns or coupon books, contact Taxpayer Services or your nearest service center.

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, you must immediately notify the Department. The quickest way to notify us is online. Go to www.myflorida.com/dor, select "TAXES," then select "Change Address or Account Status."

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.

You must submit a new registration online (no fee), or print a *Florida Business Tax Application* (Form DR-1) from our website and mail the application with a \$5 fee to the Department, if you:

- move your business location from one Florida county to another;
- change your legal entity; or
- change the ownership of your business.

If you need further assistance, please call Taxpayer Services at 800-352-3671.

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 posted on our 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 by:

- Visiting our website at www.myflorida.com/dor
- Using our free **FL Tax** mobile app on an iPhone or iPad, Android phone or tablet, or a Windows Phone.
- Calling our automated toll-free verification system at 877-357-3725.

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's 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 posted on our website at www.myflorida.com/dor.

$$[\text{State Sales and Use Tax Rate}] + [\text{Surtax Rate}] = [\text{Total Tax Rate}]$$

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

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/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 and/or amusement machines. You must report the gross sales from amusement machines and vending machines containing items other than food and beverages, and the 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 ÷ 1.045 = \$95.69 (gross sales)

\$100 - \$95.69 = \$4.31 (tax due, including surtax due)

\$95.69 x .005 = \$.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

Taxable commercial rentals include the business of renting, leasing, letting, or granting a license to use or occupy any real property. Sales tax, plus discretionary sales surtax, is due on the total consideration charged for such use, which 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 commercial rentals. Do not include tax collected in gross sales.

Column 2. Exempt Sales -

Enter the total amount of 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 total exempt commercial rentals from total gross commercial rentals 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 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, a listing of county local option transient rental rates, is posted on our website. The form lists whether the local option tax is collected and administered by the county or 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 all the amounts in Column 4, Lines A through E, and enter the total amount of tax due.

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, enterprise zone jobs credits, and any other deductions allowed by law.

- If you are claiming any approved enterprise zone jobs credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

Note: The amount reported on Line 6 cannot be more than the amount reported on Line 5. If Line 6 exceeds Line 5, adjust the amount on Line 6 to equal the amount on Line 5, and claim any remaining balance on Line 6 of 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 sales and use tax (excluding discretionary sales surtax) 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. If this is 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.

If the total amount of credits exceeds the Net Tax Due (Line 7), adjust the Line 8 amount to equal Line 7, and claim any remaining balance on Line 8 of your next return. If this is 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 underpaid your last month's estimated tax on Line 9, you owe a penalty of 10% on the underpaid amount. A *Notice of Amount Due* will be issued by the Department if you underpaid estimated tax.

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

If you electronically file (e-file) your return and electronically pay (e-pay) tax timely, you are entitled to receive a collection allowance. The collection allowance is 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. Filing and paying your tax using the Department's website or using vendor software is fast, accurate, and secure. Visit e-Services on our website for additional information about filing (e-file) and paying (e-pay) tax electronically.

Only dealers who e-file and e-pay timely may receive a collection allowance, and 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. We will calculate the proper collection allowance and transfer this 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, you will owe the minimum penalty of \$50 even if you are filing a late “zero tax due” return.

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 posted online at www.myflorida.com/dor.

Line 14. Amount Due with Return

Only dealers who e-file and e-pay timely may receive a collection allowance. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you e-file and e-pay timely and 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.

Electronic Payment Check Box

If you make your payment electronically, check the box in the bottom left corner of your DR-15 return.

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*, posted on our 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 our Address/Jurisdiction database to determine which county an address is located in. Go to:

<https://pointmatch.state.fl.us/Default.aspx>

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.

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 & delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells & delivers	into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells & delivers	into counties without a discretionary surtax	surtax is not collected
If an out-of-state selling dealer		sells & delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made
If an out-of-state selling dealer		sells & delivers	into a Florida county without a discretionary surtax	surtax is not collected

Line 15(b). Other Taxable Amounts NOT Subject to Surtax

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 a non-surtax county 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

You must report the total amount of taxable sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located on Line 15(c). Enter the taxable amounts from Line A, Column 3, for which you collected discretionary sales surtax at a rate different than the county in which you are located. This amount would consist of taxable sales where you delivered the merchandise into a county with a different discretionary sales surtax rate.

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. Total Enterprise Zone Jobs Credits

Enter the total of all enterprise zone jobs credits on Line 16. All approved enterprise zone jobs credits must be taken as provided by law. If you have any questions regarding how to request or deduct any enterprise zone jobs credits, call Return Reconciliation, Department of Revenue, at 850-717-6637.

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 and/or Urban High Crime Area Job Tax Credits

Enter the amount of rural and/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 our website:
www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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 order a new coupon book, call 800-352-3671.

To find a **taxpayer service center** near you, go to:
www.myflorida.com/dor/contact.html

E-Services

Filing and paying tax electronically is convenient, accurate, and secure.

To file and pay sales and use tax electronically (e-file and e-pay), visit our website at www.myflorida.com/dor.

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: www.myflorida.com/dor/list



Sales and Use Tax Return for Aircraft

DR-15AIR R. 01/16 Rule 12A-1.097 Florida Administrative Code Effective 01/16

Use this form to report Florida's sales and use tax on the purchase of an aircraft when Florida sales tax was not paid to the seller. Mail your completed return and tax payment by check or money order to:

Florida Department of Revenue
Compliance Campaigns
PO Box 6417
Tallahassee, FL 32314-6417

Name of Purchaser _____

Address _____

Aircraft Make _____ Model _____ Year _____

Aircraft Serial Number _____

Federal Aviation Administration (FAA) Registration Number ("N" number) _____

The aircraft is presently located in _____ (County), Florida.

[] This aircraft was purchased in Florida and delivery of the aircraft was received in _____ (County), Florida, on _____ (Date).

[] This aircraft was purchased in another state, territory of the United States, or the District of Columbia and entered Florida on _____ (Date) for use in Florida for a total of more than 20 days during the six-month period after the date of purchase.

[] This aircraft was purchased outside the United States and entered Florida on _____ (Date) for use in Florida for a total of more than 20 days during the six-month period after the date of purchase.

Table with 2 columns: Description and Amount. Rows include Total purchase price*, Less: trade-in, Net purchase price, Florida use tax due at 6%, County discretionary sales surtax, Penalty, Interest, Sub-total, Less credit for tax paid in another state, and Amount Due.

*Attach a copy of the Bill of Sale issued by the seller (not the FAA Bill of Sale) that lists the purchase price of the aircraft and the amount of sales tax paid.

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

Signature of Purchaser Date Signature of Preparer Date

Telephone Number Telephone Number

Florida Use Tax:

Use tax is a component of Florida's sales and use tax law. The "use" part of Florida's sales and use tax provides uniform taxation of items. Florida's six percent (6%) use tax, plus any applicable discretionary sales surtax, is due on aircraft used or stored in Florida when:

- The aircraft is purchased from a person who is not a registered aircraft dealer and the sale or delivery of the aircraft occurs in Florida;
- The aircraft is purchased in another state, territory of the United States, or District of Columbia and is brought into Florida within six months of the purchase date; or
- The aircraft is purchased in a foreign country and is brought into Florida at any time.

A credit for taxes paid in another state, territory of the United States, or the District of Columbia is allowed against Florida use tax due. No credit is allowed for taxes paid to another country. **Example:** If you buy an aircraft in a state that has a sales tax rate of four percent, an additional two percent tax, plus discretionary sales surtax, is due when you bring the aircraft into Florida within six months of the date of purchase for use or storage in Florida.

Discretionary Sales Surtax:

Most counties impose a local option discretionary sales surtax that is due on taxable transactions when delivery or use occurs in a county that imposes a surtax. The surtax to be paid on an aircraft purchase is the surtax rate imposed by the county where the aircraft is used or stored. Discretionary sales surtax applies to the first \$5,000 of the purchase price. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, posted online: www.myflorida.com/dor

Exemption:

A nonresident of Florida is exempt from Florida use tax when his or her aircraft enters and remains in Florida for 20 days or less during the six-month period after the purchase date. See Tax Information Publication 10A01-11R issued July 16, 2010.

Trade-In Allowance:

You deduct a trade-in allowance from the purchase price of the aircraft to compute the amount subject to tax when, in one single transaction, you traded an aircraft, boat, mobile home, or motor vehicle with the individual who sold you the aircraft.

When is the Tax Due?

Section 212.06(1), Florida Statutes (F.S.), provides that Florida use tax is due when the aircraft is imported into Florida for use or storage. Tax returns and tax payments are due the 1st day, and are late after the 20th day, of the month following the month that:

- The aircraft was purchased in Florida;
- The aircraft was delivered to a Florida location; or
- The aircraft enters Florida for use or storage.

If the 20th falls on a Saturday, Sunday, or state or federal holiday, your tax return and your check or money order must be postmarked or hand-delivered on the first business day following the 20th.

Penalties:

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of the amount due is less than \$50; or
- 10% of the amount due.

There are specific penalties imposed for fraud, fraudulent claim of exemption, failure to pay, or an attempt to evade or defeat the sales and use tax. See sections 212.12, 212.085, and 213.29, F.S.

Interest:

If your payment is late, you owe interest on the Amount Due. 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 posted online at www.myflorida.com/dor.

Contact Us

Information, forms, and tutorials are available on our website: www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

To find a **taxpayer service center** near you, go to: www.myflorida.com/dor/contact.html

For a written reply 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.

Go to: www.myflorida.com/dor/list



FLORIDA

Instructions for **DR-15EZ** Sales and Use Tax Returns

DR-15EZN
R. 01/16

Rule 12A-1.097
Florida Administrative Code
Effective 01/16

Are you Eligible to Use a DR-15EZ Return?

Our records indicate you are eligible to file a DR-15EZ return. If your answer is “No” to all of the questions below, you can use Form DR-15EZ to file your sales and use taxes.

Yes No

- Do you make sales or deliveries into any counties with a different discretionary sales surtax rate?
- Do you report tax collected for the lease or rental of commercial property **and** also have other taxable transactions at the same location?
(Note: If you **only report** tax collected for the lease or rental of commercial property, you may file a DR-15EZ return.)
- Do you report tax collected on transient rentals?
- Do you report tax collected from vending or amusement machine sales?
- Do you claim enterprise zone or other economic incentive tax credits?
- Do you report tax collected from the sale of titled vehicles?
- Do you sell or have untaxed purchases or uses of electricity?
- Do you sell or have untaxed purchases of dyed diesel fuel for use in vessels or off-road equipment?
- Did you pay \$200,000 or more in sales and use tax during the previous state fiscal year (July 1 - June 30)?

If you answered “Yes” to any of these questions, you **cannot** use this return.



Call 800-352-3671 to request Form DR-15 and to change your account to DR-15 filing status.

Collection Allowance

To receive a collection allowance, you must electronically file (e-file) and pay (e-pay) tax.

Verify a Resale or Exemption Certificate by:

- Visiting: www.myflorida.com/dor
- Using our free **FL Tax** mobile app
- Calling 877-357-3725 (toll-free)

Avoid Filing Errors

The most common filing errors that result in you receiving a tax bill are:

1. **Not using** the correct return for the reporting period.
2. **Not filing** the return by the due date. Check the due date on each return.
3. **Reporting incorrect information** on Lines 1, 3, and 4.
4. **Forgetting to complete Lines A and B** (discretionary sales surtax).

FLORIDA SALES AND USE TAX RETURN
Reporting Period

DR-15EZ
R. 01/15

Certificate Number:

Surtax Rate:

T

DOR USE ONLY

<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>
postmark or hand-delivery date							

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 , .

Check here if payment was made electronically.

Due:

Late After:

Complete Back of Return **FIRST!**

	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. Signature of Taxpayer _____ Date _____ Telephone # _____ Signature of Preparer _____ Date _____ Telephone # _____ Discretionary Sales Surtax Information A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX <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"/> <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"/> 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"/> <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"/> ← E-file / E-pay to Receive Collection Allowance Please do not fold or staple.
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"/>	
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"/>	
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"/>	
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"/>	
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"/>	
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"/>	

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 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 Initiating Electronic Payments (E-pay): You must initiate electronic payments 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.) Keep the confirmation/trace number or acknowledgement in your records.

Zero returns: You must file a tax return for each reporting period, even if no tax is due.

Paper filers may Telefile Zero Returns: If you file a paper return, have zero tax due, and are not claiming any deductions or credits, you may **telefile by calling 800-550-6713**. Telefile is available 24 hours a day, seven days a week and when you telefile, you do not need to mail your paper return. Keep the confirmation number for your records.

Penalty and Interest: Avoid penalty and interest by filing your return and paying tax on time for each reporting period. The easiest way to avoid most filing/payment errors is to file (e-file) and pay (e-pay) your tax electronically.

Electronic Filing and Payment: You can file and pay sales and use tax using the Department’s convenient, free, and secure website or you may purchase software from a software vendor. You may voluntarily file 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 and pay tax electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit the Department’s website at www.myflorida.com/dor. 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 the Department’s website at www.myflorida.com/dor 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 may use the “Taxpayer Copy” of the return included in your coupon book or the return mailed to you. Use the return printed with the same reporting period as the return you previously filed. You may also download a blank return from our website; be sure to include your certificate number, reporting period, business name, and address.

- Write “**Amended replacement**” on the return you use (see example below).
- Enter the correct information on Lines 1-9.

FLORIDA SALES AND USE TAX RETURN
Reporting Period: T
DR-15EZ R. 01/15
Certificate Number: []
Surtax Rate: []
DOR USE ONLY []/[]/[]/[]
Location/Mailing Address Changes:
New Location Address: []
Telephone Number: () [] [] []
New Mailing Address: []
Amount Due From Line 9 On Reverse Side [] [] [] [] [] [] [] [] [] []
Check here if payment was made electronically.

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 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, we will issue you a credit memo for the amount overpaid for that return after we process and approve your amended return.

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 complete sales and use tax certificate number on your check or money order.

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: Window-style envelopes are provided for paper filers to use when mailing returns and payments. 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 preprinted on it,** write your business name, address, certificate number, and reporting period in the spaces provided. If you do not have a return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

To replace lost or damaged preprinted returns or coupon books, contact Taxpayer Services or your nearest service center.

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, you must immediately notify the Department. The quickest way to notify us is online. Go to www.myflorida.com/dor, select “TAXES,” then select “Change Address or Account Status.”

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.

You must **submit a new registration online (no fee),** or print a *Florida Business Tax Application* (Form DR-1) from our website and mail the application with a \$5 fee to the Department, if you:

- move your business location from one Florida county to another;
- change your legal entity; or
- change the ownership of your business.

If you need further assistance, call Taxpayer Services at 800-352-3671.

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 posted on our 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 by:

- Visiting our website at www.myflorida.com/dor
- Using our free **FL Tax** mobile app on an iPhone or iPad, Android phone or tablet, or a Windows Phone.
- Calling our automated toll-free verification system at 877-357-3725.

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's 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 posted on our website at www.myflorida.com/dor.

[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 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	<u>-\$100.00</u>
Equals taxable sales	\$900.00
Plus taxable purchases	<u>+\$50.00</u>
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. If lawful deductions exceed the total tax due, see the instructions for completing Line 7. **Do not include documentation with your return.**

Line 6. Less Department of Revenue (DOR) Credit Memo

Enter the total amount of any sales tax **credit memo(s)** issued to you by the Department. If the Department credit memo(s) exceeds the total tax, see the instructions for completing Line 7.

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. If this is 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

If you electronically file (e-file) your return and electronically pay (e-pay) tax timely, you are entitled to receive a collection allowance. The collection allowance is 2.5% (.025) of the first \$1,200 of the Net Tax 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. Filing and paying your tax using the Department's website or using vendor software is fast, accurate, and secure. Visit e-Services on our website for additional information about filing (e-file) and paying (e-pay) tax electronically.

Only dealers who e-file and e-pay timely may receive a collection allowance, and 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. We will calculate the proper collection allowance and transfer this 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, you will owe the minimum penalty of \$50 even if you are filing a late "**zero tax due**" return.

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 posted online at www.myflorida.com/dor.

Line 9. Amount Due With Return

Enter the result of Line 7 minus collection allowance (if you e-file and e-pay timely and do not donate to education) or 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.**

Electronic Payment Check Box

If you make your payment electronically, check the box on the front of your DR-15EZ 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.

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*, posted on our 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 on the next page 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 our Address/Jurisdiction database to determine which county an address is located in. Go to:

<https://pointmatch.state.fl.us/Default.aspx>

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 & delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells & delivers	into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made*
If a selling dealer located in any Florida county	with or without a discretionary surtax	sells & delivers	into counties without a discretionary surtax	surtax is not collected*
If an out-of-state selling dealer		sells & delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made*
If an out-of-state selling dealer		sells & delivers	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.**

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. The example below illustrates a transaction where the \$5,000 limit applies and what information should be reported on Line A.

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 below 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 our website:

www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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 order a new coupon book, call 800-352-3671.

To find a **taxpayer service center** near you, go to:
www.myflorida.com/dor/contact.html

E-Services

Filing and paying tax electronically is convenient, accurate, and secure.

To file and pay sales and use tax electronically (e-file and e-pay), visit our website at **www.myflorida.com/dor**.

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: **www.myflorida.com/dor/list**



Out-of-State Purchase Return

DR-15MO
R. 01/16

Have You Bought or Received Merchandise from Out of State or through the Internet?

Rule 12A-1.097
Florida Administrative Code
Effective 01/16

You Might Owe Florida Tax.

File and Pay Online - It's fast, easy, and secure!

Visit www.myflorida.com/dor and look under "Current Topics" for "Shopping Online? Make Sure You Pay Tax." To pay online, you will need to enter your bank account and contact information.

Instructions for Out-of-State Purchase Return

- Line 1.** Enter the total amount paid for all taxable goods you purchased through the Internet, from out of state, in another country, or through mail-order companies during the quarter for which you are filing this return.

Do **not** include purchases on which Florida sales or use tax has been paid.
- Line 2.** Multiply Line 1 by .06. If the result is less than \$1, do not complete or mail this return.
- Line 3.** If you paid sales tax on these goods to another state, the District of Columbia, or a U.S. territory, enter the amount paid on Line 3. **You cannot claim credit for tax paid in a foreign country.**
- Line 4.** Subtract Line 3 from Line 2 and enter the result on Line 4. If the result is less than \$1, do not complete or mail this return.
- Line 5.** If your return and payment are late, you owe interest on the Total Tax Due (Line 4). Florida law provides

a floating rate of interest for late payments of taxes. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and posted online at www.myflorida.com/dor.

Line 6. Enter the total tax and interest due (Line 4 plus Line 5).

Sign and date the back of the return.

Mail your return with payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0100

*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 our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Use black ink. Example A - Handwritten Example B - Typed

Detach Here



Florida Department of Revenue Out-of-State Purchase Return

DR-15MO
R. 01/16

Do not use this form if you are a registered Florida sales tax dealer or if you purchased an aircraft or boat.

Purchases made for quarter ending / (see Quarterly Schedule)

Social Security Number* - -

Federal Employer ID No. -

Purchaser's Name _____
(Print or Type)

Address _____

City _____ State _____ ZIP _____

DR-15MO

DOLLARS | CENTS

1. Amount Purchased (Enter total from Schedule of 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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
2. Tax (Line 1 x .06)	<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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
3. Less Credits (Taxes paid)	<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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
4. Total Tax Due (Line 2 minus Line 3)	<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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5. 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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
6. Amount Due (Total of Lines 4 and 5)	<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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Have You Bought or Received Merchandise from Out of State or through the Internet? You Might Owe Florida Tax.

Florida law imposes a 6 percent use tax on out-of-state purchases if sales tax was not paid at the time of purchase. Use tax generally applies to items purchased outside Florida, including another country, that are brought or delivered into this state and would have been taxed if purchased in Florida. Examples include: purchases made through the Internet, mail-order catalog purchases, purchases made in another country, furniture purchased from dealers located in another state, or computer equipment ordered from out-of-state vendors.

If an out-of-state seller did not collect sales tax, the burden to voluntarily comply with Florida law is **yours**. You must send your payment directly to the Florida Department of Revenue. This payment is required by section 212.06(8), Florida Statutes.

Is there an exception?

Yes. Items purchased and **used** in another state, territory of the United States, or the District of Columbia for six months or longer before being brought into Florida are not subject to use tax. Items purchased and used in another country do not qualify for this exception.

Is there a credit for any tax paid at the time of purchase?

Yes. If you paid 6 percent or more sales tax to an out-of-state seller at the time of purchase, no tax is due. However, if the out-of-state seller charged **less** than 6 percent tax, you must pay "use tax" equal to the difference between what you paid in tax and the 6 percent tax imposed by Florida.

Example: You purchase an item from a company located in Georgia. The Georgia company charges you a lawfully imposed Georgia sales tax of 4 percent. You must pay an additional 2 percent Florida **use tax**.

- Any sales tax paid in another country cannot be used as a credit against the Florida tax due.
- If the amount of tax due to Florida is less than \$1, you do not have to pay the tax.

When must the tax be paid?

The tax is due on the first day of the month following the quarter in which purchases are made and is late after the 20th. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your payment and return must be postmarked on the first business day after the 20th. However, taxpayers who make occasional purchases from out of state find it easier to pay Florida tax when the purchase is made.

Example: If you purchased an item from outside Florida on February 1, the tax is due on April 1 and is late after April 20.

Quarterly Schedule

Purchases made	Tax due	Tax late after
January - March	April 1	April 20
April - June	July 1	July 20
July - September	October 1	October 20
October - December	January 1	January 20

Normally, the Department will waive penalties for taxpayers who voluntarily pay use tax liabilities. Failure to voluntarily comply with Florida sales and use tax laws subjects you to certain penalties.

Note: A registered Florida dealer should not use the *Out-of-State Purchase Return* (Form DR-15MO) to send in use tax. Registered Florida dealers should send in any use tax due on their sales and use tax returns as explained in the instructions for their returns.

Also, taxpayers who purchase an aircraft or boat outside Florida and then bring the aircraft or boat into this state should **NOT** use Form DR-15MO to report their use tax. The Department provides **Form DR-15AIR, Sales and Use Tax Return for Aircraft** for reporting and paying use tax on the purchase of an aircraft. When use tax is due on a boat purchase, tax is paid to the county tax collector, licensed private tag agency, or the Department of Highway Safety and Motor Vehicles when registering the boat in Florida.

For Information and Forms

Information, forms, and tutorials are available on our website:

www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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

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: www.myflorida.com/dor/list

Listing the purchased items for which you computed the total shown on Line 1 is optional; however, it will help assure that no future tax bills are issued by the Department for those items.

Schedule of Purchases			
Items Purchased	Purchased From	Date Received	Amount Paid
Total (Enter on Line 1)			

Signature of Taxpayer

Date



**Florida Sales and Use Tax
Certificate of Cash Deposit or Cash Bond**

**DR-17A
R. 01/16**

Rule 12A-1.097
Florida Administrative Code
Effective 01/16

Name of Certificate Holder			
Certificate Number		Federal Employer Identification Number	
Business Location Street Address			
City	County	State	ZIP Code
Mailing Address			
City	County	State	ZIP Code

I am filing with the Florida Department of Revenue this Certificate of Cash Deposit or Cash Bond and the attached CASHIER'S CHECK or MONEY ORDER in the amount of:

_____ (\$ _____).

I certify that I offer or plan to offer services or products subject to sales tax, discretionary sales surtax, fees, or surcharges imposed by or administered by the Department of Revenue according to Chapter 212, Florida Statutes (F.S.). I am required to provide the Department with security, conditioned upon compliance with the requirements of Chapter 212, F.S.

I agree:

1. To collect and remit applicable taxes, surtaxes, fees, and surcharges in a timely manner in accordance with the requirements of Chapter 212, F.S.
2. I understand that if I am more than 30 days delinquent in the payment of any applicable tax, surtax, fee, surcharge, interest or penalty, the Department may cancel this Certificate of Cash Deposit or Cash Bond and apply the deposited amount to any unpaid liabilities.

Under penalties of perjury, I declare that I have read the foregoing certificate and that the facts stated in it are true.

Signature of Owner(s), Partner, Corporate Officer, or Member

Date

Accepted for the Department of Revenue by:

Signature of Executive Director or Designee

Date



Application for Amusement Machine Certificate

General Information and Instructions

DR-18N
N. 01/16

Rule 12A-1.097
Florida Administrative Code
Effective 01/16

A Coin-Operated Amusement Machine is any machine operated by coin, slug, token, coupon, or similar device for the purpose of entertainment or amusement. Amusement machines include: coin-operated radios and televisions, telescopes, pinball machines, music machines, juke boxes, mechanical rides, video games, arcade games, billiard tables, shooting galleries, and all other similar amusement devices.

Purpose of this Application. This application is used to obtain an annual *Amusement Machine Certificate* (DR-18C) for each location where you operate one or more coin-operated amusement machines. The annual fee is \$30 per machine. **To complete this application, you must have an active sales and use tax *Certificate of Registration* (Form DR-11) for each county in which the machines are operated.**

If you do not have a sales tax number for each county where your machines are located for operation, you can register to collect and report tax through our website at www.myflorida.com/dor. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

If you wish to operate more machines at any location than the number currently listed on your *Amusement Machine Certificate* for that location, you must complete another application and pay \$30 for each additional machine.

If you move your amusement machines from one location to another location within the same county, contact the Department to correct the machine location on your certificates. If you move your amusement machines to another county, you must first have a sales and use tax *Certificate of Registration* in that county before contacting the Department to update the machine location on your certificates.

Your amusement machine certificate expires on **June 30th** each year. **You must renew amusement machine certificates before that date.** A renewal notice containing information on your *Amusement Machine Certificates* will be mailed to you 30 to 60 days before

the certificate's expiration date. If you do not receive a renewal notice, you may use this application to renew your annual amusement machine certificates. **Be sure to check the box "Annual Renewal Application."**

Who is Required to Purchase and Display Amusement Machine Certificates? The amusement machine operator responsible for removing the receipts from the machine and paying sales tax and applicable surtax on the machine receipts is required to purchase and display the *Amusement Machine Certificates* (DR-18C).

When the business owner, where the machines are located, is the owner of the amusement machines, the business owner is the amusement machine **operator** and the person required to purchase and display the *Amusement Machine Certificates*.

The business owner where the amusement machines are operated is considered to be the operator and required to purchase the *Amusement Machine Certificates*, even when the business is not the owner of the machines. However, the operator responsibilities may be otherwise specified in a **written agreement** between the business owner and the amusement machine owner.

How is the Certificate Fee Calculated? The annual certificate fee is \$30 for each machine times the maximum number of machines operated at that location. Certificates are valid for a period of one year, July 1 to June 30. **The annual fee is non-refundable and cannot be prorated based on the time of year the certificate is purchased.**

Where Do I File the Application and Required Fee? This application and the required **\$30 per machine fee** may be delivered to the nearest Florida Department of Revenue service center or mailed to the address below. Make your check (U.S. funds only) or money order payable to the Florida Department of Revenue.

**Florida Department of Revenue
Amusement Machine Certificate - MS 1-5600
5050 W Tennessee St
Tallahassee FL 32399-0156**

Contact Us

Information, forms, and tutorials are available on our website: www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

To find a **taxpayer service center** near you, go to: www.myflorida.com/dor/contact.html

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

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: www.myflorida.com/dor/list



Application for Amusement Machine Certificate

DR-18
R. 01/16

Rule 12A-1.097
Florida Administrative Code
Effective 01/16

- Initial Application
- Add Locations or Machines
- Annual Renewal Application

Amusement Machine Operator Information:

Business Partner Number - This number is located on the back of your <i>Certificate of Registration</i> (Form DR-11).	Business Operator Identification Number - Provide the Federal Employer Identification Number (FEIN) of the business operator or Social Security Number (SSN)* of the operator.	
Business Partner Number:	FEIN:	SSN*:

*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 our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Name of operator _____

Business name of operator _____

Operator's mailing address _____

City _____ State _____ ZIP _____

Telephone Number: (_____) _____ Email Address: _____

(Your email address is treated as confidential information [section 213.053, Florida Statutes], and is not subject to disclosure of public records [section 119.071, Florida Statutes].)

Under penalties of perjury, I certify that I have read this application and the facts stated in it are true. I understand that a new certificate must be obtained and additional fees are due if I wish to operate more amusement machines than are authorized by the certificates issued under this application.

Authorized signature of operator or operator's authorized representative _____
Date

Print or type the signature above

This application and the required **\$30 per machine fee** may be delivered to the nearest Florida Department of Revenue service center or mailed to:

Florida Department of Revenue
 Amusement Machine Certificate - MS 1-5600
 5050 W Tennessee St
 Tallahassee FL 32399-0156

Note: Your check or money order is for the total amount of machine fees for all locations (\$30 times the total number of machines). If not, your application and payment will be returned to you without processing.

Be Sure To:

- Indicate the type of application you are submitting:
 - › Initial Application
 - › Adding locations or machines
 - › Annual Renewal Application
- Obtain a sales and use tax *Certificate of Registration* number for each county in which you will operate amusement machines **before** you complete this application.
- If you have a consolidated sales tax account, be sure to enter your county sales tax certificate number for the county in the **Amusement Machine Location Information**, not your consolidated sales tax account number.

Amusement Machine Location Information

Enter your county or location sales and use tax *Certificate of Registration* number for this location. If this is your first application for a certificate for machines operated at this location, check the box for "**New Location.**" If you are adding machines to a previously issued certificate, check the box for "**Change Amusement Machine Certificate**" and enter the number of additional machines that will be operated at this location. If you did not receive a renewal application from the Department and you are using this application to renew your certificate, check the box "**Annual Renewal.**" **Be sure to enter the maximum number of machines to be operated at each location.** Multiply the number of machines by \$30 to compute the fee due for each location.

For DOR office use only

No. of locations: _____ No. of machines: _____ Amount paid: _____ Processed by: _____ Date: _____

This page may be photocopied to provide additional location information. Front page must always be included.

LOCATION # 1 Sales Tax Certificate Number for the location county: _____ - _____ - _____
 (You **must** provide an active sales tax number for this county.)

Location Business Name _____

Physical street address (Do not use PO Box) _____

City _____ County _____ State _____ ZIP _____

Maximum number of machines to be operated at this location:

Check One:

New Location.....Total number of machines x \$30 = \$

Annual Renewal.....Total number of machines x \$30 = \$

Change Amusement Machine Certificate..... Additional machines x \$30 = \$

LOCATION # 2 Sales Tax Certificate Number for the location county: _____ - _____ - _____
 (You **must** provide an active sales tax number for this county.)

Location Business Name _____

Physical street address (Do not use PO Box) _____

City _____ County _____ State _____ ZIP _____

Maximum number of machines to be operated at this location:

Check One:

New Location.....Total number of machines x \$30 = \$

Annual Renewal.....Total number of machines x \$30 = \$

Change Amusement Machine Certificate..... Additional machines x \$30 = \$

LOCATION # 3 Sales Tax Certificate Number for the location county: _____ - _____ - _____
 (You **must** provide an active sales tax number for this county.)

Location Business Name _____

Physical street address (Do not use PO Box) _____

City _____ County _____ State _____ ZIP _____

Maximum number of machines to be operated at this location:

Check One:

New Location.....Total number of machines x \$30 = \$

Annual Renewal.....Total number of machines x \$30 = \$

Change Amusement Machine Certificate..... Additional machines x \$30 = \$

LOCATION # 4 Sales Tax Certificate Number for the location county: _____ - _____ - _____
 (You **must** provide an active sales tax number for this county.)

Location Business Name _____

Physical street address (Do not use PO Box) _____

City _____ County _____ State _____ ZIP _____

Maximum number of machines to be operated at this location:

Check One:

New Location.....Total number of machines x \$30 = \$

Annual Renewal.....Total number of machines x \$30 = \$

Change Amusement Machine Certificate..... Additional machines x \$30 = \$

Summary of Fee(s) Paid

Total Number of Machines on this Application: _____ X \$30 = \$ _____
 (total fee remitted with application)



FLORIDA

**Florida Sales and Use Tax
Application for Release or Refund of Security**

**DR-29
R. 01/16**

Rule 12A-1.097
Florida Administrative Code
Effective 01/16

SECURITY INFORMATION:

Type of Security Posted (Check only one.)			
<input type="checkbox"/> Cash Deposit or Cash Bond	<input type="checkbox"/> Surety Bond	<input type="checkbox"/> Irrevocable Letter of Credit	
Date Security Posted		Amount of Security	
Certificate No.		Federal Employer Identification Number	
Name of Certificate Holder			
Mailing Address			
City	County	State	ZIP Code

RELEASE OR REFUND JUSTIFICATION:

Check all that apply:

I have complied with the provisions of Chapter 212, F.S., for a period of twelve consecutive months, beginning _____ and ending _____.

I have complied with the terms and conditions of the compliance agreement entered into with the Department on this date: _____.

I have ceased business operations as of this date: _____.

FOR BUSINESSES THAT CEASE OPERATIONS:

- A final return with applicable tax payment must accompany this application.
- Your original Certificate of Registration and Florida Annual Resale Certificate must be surrendered with this application.
- Your certificates will be cancelled as of the date entered above.

APPLICANT CERTIFICATION:

Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true. I understand that if I later resume business activities requiring registration with the Department of Revenue, I may be required to post similar security as a condition of obtaining a certificate of registration.

_____	_____
Signature of Owner(s), Partner, Corporate Officer or Member	Date

DEPARTMENT VERIFICATION:

Release or refund entire amount of security.

Apply \$ _____ to Certificate No. _____ Period: _____

For the Department: _____ Date: _____



Nontaxable Medical Items and General Grocery List

DR-46NT
R. 01/16

Rule 12A-1.097
Florida Administrative Code
Effective 01/16

Chemical Compounds and Test Kits

Chemical compounds and test kits used for the diagnosis or treatment of disease, illness, or injury, dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs are EXEMPT. In addition, the following chemical compounds and test kits (including replacement parts) for HUMAN USE are EXEMPT, with or without a prescription.

- Allergy test kits that use human blood to test for the most common allergens
- Anemia meters and test kits
- Antibodies to Hepatitis C test kits
- Bilirubin test kits (blood or urine)
- Blood analyzers, blood collection tubes, lancets, capillaries, test strips, tubes containing chemical compounds, and test kits to test human blood for levels of albumin, cholesterol, HDL, LDL, triglycerides, glucose, ketones, or other detectors of illness, disease, or injury
- Blood sugar (glucose) test kits, reagent strips, test tapes, and other test kit refills
- Blood pressure monitors, kits, and parts
- Breast self-exam kits
- Fecal occult blood tests (colorectal tests)
- Hemoglobin test kits
- Human Immunodeficiency Virus (HIV) test kits and systems
- Influenza AB test kits
- Middle ear monitors
- Prostate Specific Antigen (PSA) test kits
- Prothrombin (clotting factor) test kits
- Thermometers, for human use
- Thyroid Stimulating Hormone (TSH) test kits
- Urinalysis test kits, reagent strips, tablets, and test tapes to test levels, such as albumin, blood, glucose, leukocytes, nitrite, pH, or protein levels, in human urine as detectors of illness, disease, or injury
- Urinary tract infection test kits
- Vaginal acidity (pH) test kits

Chemical compounds and test kits used for the diagnosis or treatment of animals' disease, illness, or injury are TAXABLE.

Common Household Remedies

Tax is not imposed on any common household remedy dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs. In addition, the following common household remedies are specifically EXEMPT with or without a prescription.

- Adhesive tape
- Alcohol, alcohol wipes, and alcohol swabs containing ethyl or isopropyl alcohol
- Allergy relief products
- Ammonia inhalants/smelling salts
- Analgesics (pain relievers)
- Antacids
- Antifungal treatment drugs
- Antiseptics
- Asthma preparations
- Astringents, except cosmetic
- Band-aids
- Bandages and bandaging materials
- Boric acid ointments
- Bronchial inhalation solutions
- Bronchial inhalers
- Burn ointments and lotions, including sunburn ointments generally sold for use in treatment of sunburn
- Calamine lotion
- Camphor
- Castor oil
- Cod liver oil
- Cold capsules and remedies
- Cold sore and canker remedies
- Cough and cold items, such as cough drops and cough syrups
- Denture adhesive products
- Diarrhea aids and remedies
- Digestive aids
- Disinfectants, for use on humans
- Diuretics
- Earache products and ear wax removal products
- Enema preparations
- Epsom salts
- External analgesic patch, plaster, and poultice
- Eye bandage, patch, and occlusor
- Eye drops, lotions, ointments and washes, contact lens lubricating and rewetting solutions (Contact lens cleaning solutions and disinfectants are TAXABLE.)
- First aid kits

Common Household Remedies - continued

- Foot products (bunion pads, medicated callus pads and removers, corn pads or plasters, ingrown toenail preparations, and athlete's foot treatments)
- Gargles, intended for medical use
- Gauze
- Glucose for treatment or diagnosis of diabetes
- Glycerin products, intended for medical use
- Hay fever aid products
- Headache relief aid products
- Hot or cold disposable packs for medical purposes
- Hydrogen peroxide
- Insect bite and sting preparations
- Insulin
- Ipecac
- Itch and rash relievers, including feminine anti-itch creams
- Laxatives and cathartics
- Lice treatments (pediculicides), including shampoos, combs, and sprays
- Liniments
- Lip balms, ices, and salves
- Lotions, medicated
- Menstrual cramp relievers
- Mercurochrome
- Milk of Magnesia
- Mineral oil
- Minoxidil for hair regrowth
- Motion sickness remedies
- Nasal drops and sprays
- Nicotine replacement therapies, including nicotine patches, gums, and lozenges
- Ointments, medicated
- Pain relievers, oral or topical
- Petroleum jelly and gauze
- Poison ivy and oak relief preparations
- Rectal preparations (hemorrhoid and rash)
- Sinus relievers
- Sitz bath solutions
- Skin medications
- Sleep aids (inducers)
- Styptic pencils
- Suppositories, except contraceptives
- Teething lotions and powders
- Throat lozenges
- Toothache relievers
- Wart removers
- Witch hazel
- Worming treatments (anthelmintics), for human use

Cosmetics and Toilet Articles

Cosmetics and toilet articles **ARE TAXABLE**, even when the cosmetic or toilet article contains medicinal ingredients. Examples of cosmetics are cold cream, suntan lotion, makeup, body lotion, soap, toothpaste, hair spray, shaving products, cologne, perfume, shampoo, deodorant, and mouthwash. Cosmetics and toilet articles are EXEMPT only when dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs.

Prosthetic Appliances or Orthopedic Appliances

Prosthetic or orthopedic appliances dispensed according to an individual prescription written by a licensed practitioner (a physician, osteopathic physician, chiropractic physician, podiatric physician, or dentist duly licensed under Florida law) are EXEMPT.

In addition, the following prosthetic and orthopedic appliances are specifically EXEMPT under Florida law or have been certified by the Department of Health as EXEMPT without a prescription.

- Abdominal belts
- Arch, foot, and heel supports; gels, insoles, and cushions, excluding shoe reliners and pads
- Artificial eyes
- Artificial limbs
- Artificial noses and ears
- Back braces
- Batteries, for use in prosthetic and orthopedic appliances
- Braces and supports worn on the body to correct or alleviate a physical incapacity or injury
- Canes (all)
- Crutches, crutch tips, and pads
- Dentures, denture repair kits, and cushions
- Dialysis machines and artificial kidney machines, parts, and accessories
- Fluidic breathing assistors; portable resuscitators
- Hearing aids (repair parts, batteries, wires, condensers)
- Heart stimulators and external defibrillators
- Mastectomy pads
- Ostomy pouch and accessories
- Patient safety vests
- Rupture belts

Prosthetic Appliances or Orthopedic Appliances - continued

- Suspensories
- Trusses
- Urine collectors and accessories
- Walkers, including walker chairs
- Walking bars
- Wheelchairs, including powered models, their parts, and repairs

Other Exempt Medical Items

- Hypodermic needles and syringes
- Lithotripters

Medical products and supplies used in the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity that are temporarily or permanently incorporated into a patient or client or an animal by a licensed practitioner or a licensed veterinarian are EXEMPT. Examples are dental bridges and crowns.

Medical products, supplies, or devices are EXEMPT when they are:

1. dispensed under federal or state law only by the prescription or order of a licensed practitioner, e.g., "Rx only" or "CAUTION: Federal law restricts this device to sale by or on the order of a [designation of a licensed health care practitioner authorized to use or order the use of the device]"; and
2. intended for use on a single patient and are not intended to be reusable.

Some examples of items that would meet these requirements are:

- Artificial arteries, heart valves, and larynxes
- Bone cement, nails, pins, plates, screws, and wax
- Catheters
- Eyelid load prosthesis
- Pacemakers

Unless listed as a specifically tax-exempt item, sales of medical equipment to physicians, dentists, hospitals, clinics, and like establishments are TAXABLE, even though the equipment may be used in connection with medical treatment.

Optical Goods

Prescription eyeglasses, lenses, and contact lenses, including items that become a part thereof, are EXEMPT. Standard or stock eyeglasses and other parts sold without a prescription are TAXABLE.

General Groceries

The following general classifications of grocery products are EXEMPT from tax. However, food products prepared and sold for immediate consumption (except food products prepared off the seller's premises and sold in the original container or sliced into smaller portions), sold as part of a prepared meal (whether hot or cold), or sold for immediate consumption within a place where the entrance is subject to an admission charge are TAXABLE. Sandwiches sold ready for immediate consumption are TAXABLE.

- Baked goods and baking mixes
- Baking and cooking items advertised and normally sold for use in cooking or baking, such as chocolate morsels, flavored frostings, glazed or candied fruits, marshmallows, powdered sugar, or food items intended for decorating baked goods
- Bread or flour products
- Breakfast bars, cereal bars, granola bars, and other nutritional food bars, including those that are candy-coated or chocolate-coated
- Butter
- Canned foods
- Cereal and cereal products
- Cheese and cheese products
- Cocoa
- Coffee and coffee substitutes
- Condiments and relishes, including seasoning sauces and spreads, such as mayonnaise, ketchup, or mustard
- Cookies, including chocolate-coated or cream-filled
- Crackers
- Dairy products
- Dairy substitutes
- Dietary substitutes (including herbal supplements)
- Drinking water, including water enhanced by the addition of minerals (except when carbonation or flavorings have been added to the water in the manufacturing process)

General Groceries - continued

Eggs and egg products
Fish, shellfish, and other fish products
Food coloring
Food supplements
Frozen foods
Fruit (including fruit sliced, chunked, or otherwise cut by the retailer)
Fruit snacks, fruit roll-ups, and dried fruit, including those sweetened with sugar or other sweeteners
Gelatins, puddings, and fillings, including flavored gelatin desserts, puddings, custards, parfaits, pie fillings, and gelatin base salads
Grain products and pastas, including macaroni and noodle products, rice and rice dishes
Honey
Ice cream, frozen yogurt, sherbet, and similar frozen dairy or nondairy products sold in units larger than one pint (Ice cream, frozen yogurt, and similar frozen dairy or nondairy products in cones, small cups, or pints, and popsicles, frozen fruit bars, or other novelty items, whether sold separately or in multiple units are TAXABLE.)
Jams, jellies, and preserves
Margarine
Marshmallows
Meal replacement powders and drinks, including liquid food supplements
Meat and meat products
Meat substitutes
Milk and milk products, including products intended to be mixed with milk
Natural fruit juices containing 100 percent fruit juices (Fruit drinks labeled ades, beverages, cocktails, drink or fruit or vegetable flavor, flavored, or flavorings are TAXABLE.)
Peanut butter
Poultry and poultry products
Salad dressings and dressing mixes
Salt, salt tablets, pepper, spices, seeds, herbs, seasonings, blends, extracts, and flavorings, whether natural or artificial
Sandwich spreads
Sauces and gravies
Seafood and seafood products

General Groceries - continued

Snack foods, including chips, corn chips, potato chips, cheese puffs and curls, cereal bars, cracker jacks, granola bars, nuts and edible seeds, pork rinds, and pretzels, including those that are chocolate-coated, honey-coated, or candy-coated (Candy and like items regarded and advertised as candy, as indicated on the label, are TAXABLE.)
Spreads, except those cooked or prepared on the seller's premises
Sugar, sugar products, and substitutes
Tea (including herbal tea), unless sold in liquid form
Vegetables and vegetable products, including natural vegetable products that include natural vegetable juices
Vegetable juices, natural (except those labeled as ades, beverages, cocktails, drink, or fruit or vegetable flavor, flavored, or flavorings)
Vegetable oils, lard, olive oil, shortenings, and oleomargarine
Vegetable salads, fresh (except those sold cooked with eating utensils)
Vitamins and minerals

Bakeries, Pastry Shops, or Similar Establishments

Bakery products sold by bakeries, pastry shops, or similar establishments that do not have eating facilities are EXEMPT.

Bakery products sold by bakeries, pastry shops, or similar establishments that have eating facilities are TAXABLE, except when sold for consumption off premises. Bakery products sold in quantities of five (5) or fewer are presumed to be TAXABLE. Bakery products, regardless of the quantity, that are not packaged with an intention by the customer to consume the products off the premises are also presumed to be TAXABLE.

Exempt Infant Supplies

Baby food
Baby formulas, liquid or powder
Baby teething lotion
Baby teething powder
Oral electrolyte solutions for infants and children

Exempt Miscellaneous Items

Bibles, hymn books, and prayer books
Flags, United States or official state flag of Florida

Seeds and Fertilizers

Fertilizers, including peat, topsoil, and manure^{1 and 2}
Seeds, including field, garden, and flower (no exemption certificate required)
Fungicides^{1 and 2}
Herbicides^{1 and 2}
Insecticides^{1 and 2}
Pesticides^{1 and 2}
Seedlings, cuttings, plants, and fruit or nut trees used to produce food for humans²
Weed killers^{1 and 2}

¹ Exempt if used for application on or in cultivation of crops, groves, and home vegetable gardens or by commercial nurserymen.

² The purchaser **must** furnish the seller a certificate stating that the item is used exclusively for exempt purposes.



Affidavit for Occasional or Isolated Sale of a Motor Vehicle

DR-99A
R. 01/16

Rule 12A-1.097
Florida Administrative Code
Effective 01/16

STATE OF _____ COUNTY OF _____

Motor Vehicle Information:

(Make)	(Model)	(Vehicle Identification Number)	(Sales Price)

The above described motor vehicle was sold by _____ to _____
(Print Name of Seller) (Print Name of Purchaser)

for the stated sales price on _____.
(Date of Sale)

Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true to the best of my knowledge and belief. I understand that reporting a sales price less than the actual sales price is a first degree misdemeanor and subject to a penalty equal to twice the amount of the additional tax due.

(Signature of Seller) (Signature of Purchaser)

Sworn to (or affirmed) and subscribed before me this _____ day of _____, 20____, by _____
(Day of Month) (Month) (Year) (Name of person making statement)

(NOTARY SEAL) _____
(Signature of Notary Public)

Personally Known _____ OR Produced Identification _____
(Name of Notary Typed, Printed, or Stamped)

Type of Identification Produced _____



Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State

DR-123
R. 01/16
Rule 12A-1.097
Florida Administrative Code
Effective 01/16

AFFIDAVIT

State of Florida, County of _____

Before me, the undersigned Notary Public, personally appeared _____,

Who, being duly sworn, says that he/she is a resident of the State of _____ and that he/she is the purchaser of the following described motor vehicle.

Name of Purchaser: _____

State of Residence and

Address of Purchaser: _____ (Street) _____ (City) _____ (State) _____ (ZIP)

If the non-resident purchaser is a corporation or partnership, an officer or partner must acknowledge the following in order to be allowed the partial exemption:

The vehicle will be removed from this state within 45 days of purchase **and** will remain outside this state for a minimum of 180 days.

OR

If the vehicle is not removed from this state, an officer or partner in the non-resident corporation or partnership must certify the following:

There is no officer that is a resident of this state.

There is no stockholder who owns at least 10% of the corporation that is a resident of this state.

There is no partner in the partnership who has at least 10% ownership of the partnership that is a resident of this state.

Name of Seller: _____

Address of Seller: _____ (Street) _____ (City) _____ (State) _____ (ZIP)

Seller's Sales Tax Registration Number: _____ Date of Sale: _____

Description of Motor Vehicle:

Make: _____ Model: _____ Year: _____

Vehicle Identification Number: _____ Motor Number: _____

Sales Price: _____ Trade-In Allowance: _____

Sales Tax Paid to the **STATE OF FLORIDA**: _____

I, _____ understand that I **may** owe sales tax to the State of _____;

(Purchaser's Initials)

(Purchaser's State - Do Not Abbreviate)

- if the state, in which the vehicle is being registered/licensed, does not allow a credit for sales tax paid to the State of Florida;
- or
- if that state imposes a rate higher than 6%.

I also understand;

- sales tax is being paid to **Florida** and **not**

to any other state; and

This vehicle will be licensed in the State of _____ within forty-five (45) days after the date it was purchased in the State of Florida.

Sworn to (or affirmed) and subscribed before me this _____ day of _____, A.D., _____.

(Day of Month)

(Month)

(Year)

(Signature of Nonresident Purchaser)

(Signature of Notary)

Personally Known or Produced Identification

Type of Identification Produced _____

Print, Type or Stamp Name of Notary _____



Application for Temporary Tax Exemption Permit

DR-1214 R. 01/16 Rule 12A-1.097 Florida Administrative Code Effective 01/16

SECTION I

This application is to be completed for each project for which exemption from Florida sales and/or use tax is claimed pursuant to section 212.08(5)(b), Florida Statutes, and Rule 12A-1.096, Florida Administrative Code. See reverse side for mailing address.

EXEMPTION CLAIMED AS: [] New Business [] Expanding Business [] Spaceport Activity [] Mining Activity

- 1. (a) Business Name: (b) Mailing Address: (c) Website address: (d) Florida Sales Tax Number for location listed in (2)(a) (required): (e) FEIN: (f) Telephone Number: (g) Name, address, position, and telephone number of person or persons to be contacted regarding this project.

- 2. (a) Project Location (Address where the machinery and equipment will be or has been installed): (b) Did you purchase or buy out another business at the location in 2.(a)? (c) Project Description (Explain in full detail the purpose and scope of work to be accomplished by the project.):

(Attach additional sheet, if necessary)

- (d) Is any qualifying machinery and equipment going to be leased? If yes, will this be a: (e) List the types of the major machinery and equipment that may be purchased or leased for the project.

(Attach additional sheet, if necessary)

- (f) Total cost of the machinery and equipment to be purchased or leased for the project: (g) Total cost of the entire project:

- 3. (a) What is the product or item that will be made for sale by the machinery and equipment listed at the project location? (b) Is this product or a similar product already being made at the project location in 2.(a)? (c) Is this product or a similar product already being made at another Florida location of this company? (d) Will production of the product in 3.(a) be closed down at a location listed in 3.(c), or has production been closed down? (e) What type of businesses or customers will be purchasing the product in 3.(a)?

SECTION II

If claiming exemption as a **new business**, please answer the following:

- 1. Has this business previously applied for this exemption? If so, when? _____
- 2. (a) Approximate Beginning and Completion Date of Construction (if construction is necessary):
 Beginning Date: _____ Completion Date: _____
- (b) Approximate Beginning Date of Machinery and Equipment Purchases: _____
- (c) Estimated Start Date of Production: _____

SECTION III

If claiming exemption as an **expanding business**, please answer the following:

- 1. Has this business previously applied for this exemption? If so, when? _____
- 2. (a) Approximate Beginning and Completion Date of Construction (if construction is necessary):
 Beginning Date: _____ Completion Date: _____
- (b) Approximate Beginning Date of Installation of Machinery and Equipment Purchases: _____
- (c) Estimated Date of Completion of Machinery and Equipment Installation: _____
- 3. Please answer the following regarding productive output for your expansion project.
 - (a) Specify the unit of measure that you will use to measure your increase in productive output; i.e., pounds, tons, pieces, gallons, cubic yards, sheets, etc. **(Selling price or labor hours cannot be used.)** _____
 - (b) What is your expected percent increase in productive output following the expansion project? _____ %

ADDITIONAL REMARKS

Important: A qualifying business entity must file this form whether it seeks to make purchases of machinery and equipment tax-exempt or seeks a refund of previously paid taxes. To avoid any delays in obtaining the permit or a refund, the application must be fully completed and returned to the Department of Revenue. A business that seeks a refund of previously paid tax **must** file an *Application for Refund - Sales and Use Tax* (Form DR-26S) within the applicable statutory limits. See s. 215.26(2), F.S. **For additional information, call (850) 617-8346.**

Mail this form to:
 DIRECTOR
 TECHNICAL ASSISTANCE AND DISPUTE RESOLUTION
 FLORIDA DEPARTMENT OF REVENUE
 PO BOX 7443
 TALLAHASSEE FL 32314-7443

 Signature Date

 Print Name

 Title

_____ **For Florida Department of Revenue use ONLY — Do not write in this space.** _____

The above project is: (check one)

- Approved as a new business
- Approved as an expanding business
- Approved as a spaceport activity
- Approved as a mining activity
- Not approved for the exemption

Permit _____
From To

Permit Number _____

Refund No Permit Issued

Business Name: _____

 (Signature of Authorized Agent) Date

Sales Tax Number: _____



Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes

DR-300400
R. 01/16
Rule 12A-1.097
Florida Administrative Code
Effective 01/16

THIS COMPLETED APPLICATION MUST BE RECEIVED BY THE DEPARTMENT ON OR BEFORE OCTOBER 1.
To pay estimated tax using this method you must submit a new application every year.

This application is for dealers who sell boats, motor vehicles, or aircraft who wish to pay their estimated sales tax liability under the provisions of section 212.11(4)(d), Florida Statutes. **To qualify, you must have made at least one sale of a boat, motor vehicle, or aircraft with a sales price of \$200,000 or greater in the previous state fiscal year (July 1 - June 30).**

Boat, motor vehicle, and aircraft dealers who are qualified by the Department are allowed to use these special estimated sales tax provisions during the next calendar year:

- Calculate their monthly estimated tax payments as 60 percent of their average tax liability for all sales made during the previous state fiscal year, excluding the sale of each boat, motor vehicle, or aircraft with a sales price of \$200,000 or more; and
- Remit sales tax for all sales with a sales price of \$200,000 or more by electronic funds transfer on the date of the sale or postmarked on the date of the sale when remitting with Form DR-15 (*Sales and Use Tax Return*).

1. Check One: New Renewal

2. Owner's Name: _____
(Enter the individual, partnership or corporate name.)

3. Contact Name: _____
(If other than the owner.)

4. Telephone Number: _____

5. Business Name: _____
(If different from above or using a fictitious d/b/a.)

6. Mailing Address: _____
(Enter the address where you wish to receive mail.)

7. City: _____ State: _____ ZIP: _____

8. Street Address: _____
(If different from above. Cannot be a P.O. Box.)

9. City: _____ State: _____ ZIP: _____

10. Email Address: _____
(Enter the email address where you wish to receive communication.)

11. Florida Department of Revenue Sales and Use Tax Certificate Number:

□□ - □□□□□□□□□□ - □

12. Calculation for Estimated Tax:

A. Taxable sales (prior state fiscal year)	\$	
B. Less total of all individual sales of \$200,000 or more	\$	
C. Net sales	\$	
D. Total tax due (6% of Line C)	\$	
E. Divide the amount on Line D by 12 (this is your average tax liability)	\$	
F. Monthly estimated tax payment (60% of Line E)	\$	

Special Note: If approved, the dealer must remit estimated taxes in the manner prescribed above for the entire calendar year.

13. Applicant Signature — **This application cannot be processed if not signed by the applicant.**

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

Signature of Owner, Partner, or Officer

Date

Type Name Above

Title

If you have any questions regarding this application or estimating taxes under this application, call Return Reconciliation at 850-717-6637.

Mail this completed application to:
Florida Department of Revenue
Return Reconciliation MS 1-5230
5050 W Tennessee St
Tallahassee FL 32399-0162



**Request for Verification that Customers are
Authorized to Purchase for Resale**

**DR-600013
R. 01/16**
Rule 12A-1.097
Florida Administrative Code
Effective 01/16

(Please print or type)

Date of Request: _____

Name of Your Business: _____

Name of Contact at Your Business: _____

The Department of Revenue will return your diskette or CD to the contact/address that you specify.

Return Address: _____

Street

City

State

ZIP

Telephone Number of Contact: (_____) _____ - _____

Are you sending a diskette or a CD to the Department of Revenue?

Diskette CD

Total number of records in the file: _____

Mail the diskette or CD and this completed form to:

**Florida Department of Revenue
Production Management
5040 W Tharpe St Ste 202
Tallahassee FL 32303-7836
850-488-3516**

For general taxpayer information, please call 800-352-3671.

Note: Please visit our Internet site at www.myflorida.com/dor/gta.html to verify a resale or exemption certificate. Results are available within 24 hours of submission.

Instructions for Requesting Verification that Customers are Authorized to Purchase for Resale

This document explains the procedures for verifying that customers of a business are authorized to purchase for resale.

Send a file containing the Certificate of Registration numbers of the customers to the Florida Department of Revenue. A written request may be forwarded to the Department or you may submit Form DR-600013, *Request for Verification that Customers are Authorized to Purchase for Resale*. If a written request is submitted, please provide the following information: date of request, name of the dealer's business, return address, name and telephone number of a contact person.

Once the Department has received your file and request, we will then identify customers who are active registered dealers authorized to purchase for resale. The Department will return a file containing the Certificate of Registration numbers and vendor authorization numbers to a user contact at your place of business. Those customers for whom the vendor authorization number field is left blank are NOT authorized to make purchases for resale. Your user contact will also receive a letter summarizing the verification process. The file of customers that we return to your place of business will reside on the same medium sent to the Department.

FILE REQUIREMENTS

Data files that are sent to the Florida Department of Revenue must reside on 3 1/2" diskette or CD.

Diskette Requirements: Must be high density (HD) 1.44M or double density (DD), 720K
Must be IBM PC compatible format
Data file must be ASCII text format - no embedded signs or decimals
The file must be named RESALE.TXT
Do not zip (i.e., compress) the file

CD Requirements: Data file must be ASCII text format – no embedded signs or decimals
The file must be named RESALE.TXT
Do not zip (i.e., compress) the file

RECORD DESCRIPTION (file that you send to the Department of Revenue)

<u>Position</u>	<u>Field Contents</u>	<u>Type</u>	<u>Length</u>
1-13	Customer's Certificate of Registration number (no hyphens or spaces)	alphanumeric	13
14-35	User-defined data, reserved for use of your business	alphanumeric	22
36-48	Leave blank	alphanumeric	13

RECORD DESCRIPTION (file that the Department of Revenue will return to you)

<u>Position</u>	<u>Field Contents</u>	<u>Type</u>	<u>Length</u>
1-13	Customer's Certificate of Registration number (no hyphens or spaces)	alphanumeric	13
14-35	User-defined data, reserved for use of your business	alphanumeric	22
36-48	Vendor authorization number (blank if not authorized)	alphanumeric	13

Write your business name, the mailing date, and a sequence number (if you send more than one diskette or CD) on an external label and attach the label to the diskette or CD. In case the diskette or CD is lost or damaged, we recommend that you create a backup copy of your file. **Mail a completed request form and the diskette or CD to:**

**Florida Department of Revenue
Production Management
5040 W Tharpe St Ste 202
Tallahassee FL 32303-7836
850-488-3516**

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.087

SUMMARY OF PROPOSED RULE

The proposed changes to Rule 12A-1.087, F.A.C., incorporate the new and expanded statutory farm equipment exemptions provided in Chapter 2015-221, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-1.087, F.A.C. (Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes), incorporate the new and expanded farm equipment exemptions provided in Chapter 2015-221, 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

OCTOBER 6, 2015

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

Register on September 22, 2015 (Vol. 41, No. 184, pp. 4401-02), to advise the public of the proposed changes to Rule 12A-1.087, F.A.C. (Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes), and to provide that a rule development workshop would be held on October 6, 2015. A workshop was held on that date. Comments of a technical nature were received at the workshop and changes were made to the proposed rule. No written comments were received.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

SALES AND USE TAX

RULE NO: RULE TITLE:

12A-1.087 Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.087, F.A.C. (Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes), is to incorporate the new and expanded farm equipment exemptions provided in Chapter 2015-221, L.O.F.

SUMMARY: The proposed changes to Rule 12A-1.087, F.A.C., incorporate the new and expanded statutory farm equipment exemptions provided in Chapter 2015-221, 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 the procedures for processing written protests of

assessments 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 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: 212.02(14)(c), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.07(5), 212.08(3), (5)(a), (e), 212.085, 823.14(3) 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: TBA

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. The public can also participate in this rule development workshop through a simultaneous electronic broadcast of this event by the Department of Revenue, using GoToMeeting and conference calling technology. The requirements to participate are access to the Internet and a telephone. Members of the public can participate in this electronic workshop by accessing the broadcast from their home or office. Specific information about how to participate in this electronic meeting from your home or office will be included in the Agenda for this workshop posted on the Department's Proposed Rule site at www.myflorida.com/dor/rules.

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 Tonya Fulford 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: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULES IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.087

12A-1.087 Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes.

(1)(a) The sale, rental, lease, use, consumption, repair, including the sale of replacement parts and assessories, or storage for use of power farm equipment or irrigation equipment is exempt. To qualify for this exemption, the power farm equipment or irrigation equipment must be used exclusively on a farm or in a forest in the agricultural production of crops or products as produced by those agricultural industries included in Section 570.02(1), F.S., or for fire prevention and suppression work with respect to such crops or products. Power farm equipment that is not purchased, leased, or rented for exclusive use in the agricultural production of agricultural products, or for fire prevention or suppression work with respect to such crops or products, does not qualify for exemption. This exemption is not forfeited by moving qualifying power farm equipment between farms or forests.

(b) No change.

(2) For purposes of this rule, the following definitions will apply:

(a) No change.

(b) Agricultural production, as defined in Section 212.02(32), F.S., means the production of plants and animals useful to humans, including the preparation, planting, cultivating, or

harvesting of these products or any other practices necessary to accomplish production through the harvest phase, including storage of raw products on a farm, and includes aquaculture, horticulture, floriculture, viticulture, forestry, dairy, livestock, poultry, bees, and any and all forms of farm products and farm production.

(c) through (e) No change.

(f) Harvesting means the act or process of cutting, reaping, digging up, or gathering an agricultural product or crop from a place where grown. Harvesting does not include the processing of crops or products beyond any processing necessary for storage of raw products on the farm.

(g) No change.

(3)(a) The following is a nonexhaustive list of tax-exempt power farm equipment, as defined in Section 212.02(30), F.S.

1. through 14. Redesignated (a) through (n). No further change.

(o) Drying equipment.

15. through 23. Redesignated (p) through (x). No further change.

(y) Gassing equipment.

24. through 27. Redesignated (z) through (cc). No further change.

(dd)(28) Traveling “gun-type” and center pivot irrigation systems, excluding replacement hoses and pipes.

29 through 36. Redesignated (ee) through (ll). No further change.

(mm) Refrigeration equipment.

37. through 42. Redesignated (nn) through (ss). No further change.

(tt) Sorting equipment.

43. through 46. Redesignated (uu) through (xx). No further change.

(yy) Washing equipment.

47. Redesignated (zz). No further change.

~~(b) The purchase, lease, or rental of power farm equipment which is invoiced as a single working unit that is used exclusively on a farm or in a forest, as provided in paragraph (1)(a), qualifies for the exemption. When the component parts are invoiced separately, only those components that qualify for the exemption, as provided in paragraph (1)(a), may be purchased, leased, or rented tax exempt.~~

~~1. Example: An irrigation supply system is purchased for use on a farm to provide water to an agricultural crop. The irrigation supply system, consisting of pumps, pipes, tubing, hoses, generator, motors, and other items, is purchased and invoiced as a single item at a single price. The purchase of the irrigation supply system is exempt.~~

~~2. Example: A farmer owns an irrigation supply system and wants to replace or update various components of the system. The farmer purchases an additional pump, a generator, and various hoses, pipe, and connectors in order to replace or update the system. The pump and generator qualify as power farm equipment, and these items may be purchased tax exempt. The purchase of the various hoses, pipe, and connectors does not qualify as a purchase of power farm equipment and is subject to tax at the time of purchase.~~

(4)(a) The portion of sales price below \$20,000 for a trailer weighing 12,000 pounds or less and purchased by a farmer for exclusive use in agricultural production or to transport farm products is exempt from tax. This exemption is allowed regardless of whether the trailer is required to be or is licensed as a motor vehicle under Chapter 320, F.S. The portion of the sales price at or above \$20,000 for such a trailer remains subject to tax. This exemption does not

apply to leases or rentals of trailers. The exemption for trailers under this paragraph will not be allowed unless the purchaser furnishes the seller a written certificate that the purchased items qualify for the exemption under Section 212.08(3), F.S. The format of a suggested certificate is contained in subsection (10).

(b) The partial exemption granted for trailers does not apply to non-farmers such as haulers, contractors, loggers, and providers of crop services.

(c) Repairs, replacement parts, and accessories used for trailers licensed under Chapter 320, F.S., are taxable.

(4) through (6) Renumbered (5) through (7).

~~(7) The exemption for power farm equipment does not apply to charges for repairs to farm equipment or to purchases of replacement parts for such equipment.~~

(8) through (10)(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.

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.

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.

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 s. 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 s. 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 s. 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 s. 570.02(1), F.S.

~~Power farm equipment, when purchased, rented, or leased 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 for fire prevention and suppression work with respect to such crops or products.~~

() 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 1(800) 352-3671.

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 _____

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), 212.07(5), 212.08(3), (5)(a), (e), 212.085, 823.14(3) 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,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 27, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September
22, 2015.

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., incorporate legislative and technical updates to tax returns and other forms used to administer the Florida communications services tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), adopt, by reference, changes to forms used to report the Florida communications services tax. Changes to forms DR-700016 and DR-700019 include reduced tax rates pursuant to a statutory change made by Chapter 2015-221, L.O.F. Changes to forms DR-700030 and DR-700032 include administrative updates to allow the form to be accessed electronically through the Department of State's website. Adoption of DR-700033 is to provide a mechanism by which taxpayers may elect to report communications services using the alternative-period basis method created by Chapter 2015-221, 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

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4402), to advise the public of the proposed changes to Rule 12A-19.100, F.A.C. (Public Use Forms), and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department 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 purpose of the proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), is to adopt, by reference, changes to forms used to report the Florida communications services tax. Changes to forms DR-700016 and DR-700019 include reduced tax rates pursuant to a statutory change made by Chapter 2015-221, L.O.F. Changes to forms DR-700030 and DR-700032 include administrative updates to allow the form to be accessed electronically through the Department of State's website. Adoption of DR-700033 is to provide a mechanism by which taxpayers may elect to report communications services using the alternative-period basis method created by Chapter 2015-221, L.O.F.

SUMMARY: The proposed amendments to Rule 12A-19.100, F.A.C., incorporate legislative and technical updates to tax returns and other forms used to administer the Florida communications services 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 the procedures for processing written protests of assessments 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 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), 202.151, 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: TBA

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 Tonya Fulford 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: Kimberly Bevis, Technical Assistance and Dispute Resolution,

Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-

7082.

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
<u>01/16</u>	<u>January 2016 -</u>	<u>January 1, 2016 -</u>
<u>07/15</u>	<u>July 2015 –December 2015</u>	<u>July 1, 2015 – December 31, 2015</u>
<u>01/15</u>	<u>January 2015- June 2015</u>	<u>January 1, 2015 - June 30, 2015</u>
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

Authority/Direct Pay Permit – Communications

Services Tax (R.N. ____06/06)

http://www.flrules.org/Gateway/reference.asp?No=Ref-____)

(13) DR-700033 Alternative-Period Basis Reporting Form (N. 01/16) 01/16

http://www.flrules.org/Gateway/reference.asp?No=Ref-____)

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,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 27, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September
22, 2015.



Florida Communications Services Tax Return

DR-700016 R. 01/16

Name
Address
City/State/ZIP

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 and columns for US Dollars and Cents.

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].

Payment Coupon

DO NOT DETACH

DR-700016 R. 01/16

To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules.

Business Partner Number Reporting Period
Business Address

DOR USE ONLY
postmark or hand delivery date

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 via our website at www.myflorida.com/dor

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:

www.myflorida.com/dor



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			0.0690	
Alachua			0.0522	
Archer			0.0522	
Gainesville			0.0557	
Hawthorne			0.0522	
High Springs			0.0522	
La Crosse			0.0342	
Micanopy			0.0510	
Newberry			0.0522	
Waldo			0.0522	
BAKER				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
BAY				
Unincorporated area			0.0214	
Callaway			0.0552	
Lynn Haven			0.0552	
Mexico Beach			0.0318	
Panama City			0.0552	
Panama City Beach			0.0552	
Parker			0.0552	
Springfield			0.0552	
BRADFORD				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
BREVARD				
Unincorporated area			0.0552	
Cape Canaveral			0.0552	
Cocoa			0.0552	
Cocoa Beach			0.0552	
Grant-Valkaria			0.0552	
Indialantic			0.0610	
Indian Harbour Beach			0.0552	
Malabar			0.0552	
Melbourne			0.0623	
Melbourne Beach			0.0552	
Melbourne Village			0.0552	
Palm Bay			0.0552	
Palm Shores			0.0510	
Rockledge			0.0552	
Satellite Beach			0.0552	
Titusville			0.0552	
West Melbourne			0.0582	
PAGE TOTAL				



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Schedule I - State, Gross Receipts, and Local Taxes Due

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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				



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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			0.0190	
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				



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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			0.0184	
Brooksville			0.0522	
Weeki Wachee			0.0010	
HIGHLANDS				
Unincorporated area			0.0244	
Avon Park			0.0582	
Lake Placid			0.0582	
Sebring			0.0582	
PAGE TOTAL				



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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				



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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			0.0182	
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			0.0140	
Bristol			0.0602	
MADISON				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
MANATEE				
Unincorporated area			0.0214	
Anna Maria			0.0552	
Bradenton			0.0602	
Bradenton Beach			0.0602	
Holmes Beach			0.0552	
Longboat Key			0.0552	
Palmetto			0.0572	
PAGE TOTAL				



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MARION				
Unincorporated area			0.01735	
Bellevue			0.0512	
Dunnellon			0.0522	
McIntosh			0.0522	
Ocala			0.0522	
Reddick			0.0130	
MARTIN				
Unincorporated area			0.0184	
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	
Pinecrest			0.0602	
South Miami			0.0572	
Sunny Isles Beach			0.0572	
Surfside			0.0572	
PAGE TOTAL				



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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			0.0572	
Kissimmee			0.0572	
St. Cloud			0.0560	
PAGE TOTAL				



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PALM BEACH				
Unincorporated area			0.0572	
Atlantis			0.0510	
Belle Glade			0.0512	
Boca Raton			0.0542	
Boynton Beach			0.0522	
Briny Breezes			0.0522	
Cloud Lake			0.0232	
Delray Beach			0.0522	
Glen Ridge			0.0522	
Golf			0.0522	
Greenacres			0.0644	
Gulf Stream			0.0522	
Haverhill			0.0260	
Highland Beach			0.0522	
Hypoluxo			0.0592	
Juno Beach			0.0522	
Jupiter			0.0522	
Jupiter Inlet Colony			0.0522	
Lake Clarke Shores			0.0522	
Lake Park			0.0532	
Lake Worth			0.0522	
Lantana			0.0542	
Loxahatchee Groves			0.0522	
Manalapan			0.0160	
Mangonia Park			0.0562	
North Palm Beach			0.0522	
Ocean Ridge			0.0200	
Pahokee			0.0522	
Palm Beach			0.0522	
Palm Beach Gardens			0.0350	
Palm Beach Shores			0.0552	
Palm Springs			0.0532	
Riviera Beach			0.0522	
Royal Palm Beach			0.0522	
South Bay			0.0510	
South Palm Beach			0.0560	
Tequesta			0.0522	
Wellington			0.0522	
West Palm Beach			0.0542	
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				



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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				



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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			0.0184	
Hastings			0.0522	
Marineland			0.0040	
St. Augustine			0.0522	
St. Augustine Beach			0.0522	
ST. LUCIE				
Unincorporated area			0.0214	
Fort Pierce			0.0552	
Port St. Lucie			0.0552	
St. Lucie Village			0.0190	
SANTA ROSA				
Unincorporated area			0.0188	
Gulf Breeze			0.0480	
Jay			0.0160	
Milton			0.0612	
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			0.0160	
DeFuniak Springs			0.0572	
Freeport			0.0220	
Paxton			0.0350	
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)

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; 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)
- Video 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 www.myflorida.com/dor/taxes/cst.html.

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 collection 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: www.myflorida.com/dor
- Call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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 www.myflorida.com/dor, select *Information for Businesses and Employers*, then select *Change address or account status*.

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:
www.myflorida.com/dor

How can I get more information?

If you have questions about this form or the filing requirements for this tax, contact Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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 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 www.myflorida.com/dor/taxes/cst.html.

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%, which is a combination of the 6.65 percent state portion and the .15% 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% 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%), but should have been reported in Jurisdiction B (tax rate 2.10%). 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%), but should have been reported in Jurisdiction A (tax rate 1.10%). 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%) but should have been reported in Jurisdiction B (tax rate 2.10%). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10%) 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%) 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%), but should have been reported in Jurisdiction A (tax rate 1.10%). 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.



Florida Communications Services Tax Return

DR-700016 R. 07/15

Name Address City/State/ZIP

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: 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 of communications services tax... 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].

Payment Coupon

DO NOT DETACH

DR-700016 R. 07/15

To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules.

Business Partner Number Reporting Period Business Address

DOR USE ONLY postmark or hand delivery date

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 via our website at www.myflorida.com/dor

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:

www.myflorida.com/dor



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			0.0690	
Alachua			0.0522	
Archer			0.0522	
Gainesville			0.0557	
Hawthorne			0.0522	
High Springs			0.0522	
La Crosse			0.0342	
Micanopy			0.0510	
Newberry			0.0522	
Waldo			0.0522	
BAKER				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
BAY				
Unincorporated area			0.0214	
Callaway			0.0552	
Lynn Haven			0.0552	
Mexico Beach			0.0318	
Panama City			0.0552	
Panama City Beach			0.0552	
Parker			0.0552	
Springfield			0.0552	
BRADFORD				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
BREVARD				
Unincorporated area			0.0552	
Cape Canaveral			0.0552	
Cocoa			0.0552	
Cocoa Beach			0.0552	
Grant-Valkaria			0.0552	
Indialantic			0.0610	
Indian Harbour Beach			0.0552	
Malabar			0.0552	
Melbourne			0.0623	
Melbourne Beach			0.0552	
Melbourne Village			0.0552	
Palm Bay			0.0552	
Palm Shores			0.0510	
Rockledge			0.0552	
Satellite Beach			0.0552	
Titusville			0.0552	
West Melbourne			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
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			0.0190	
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				



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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
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			0.0184	
Brooksville			0.0522	
Weeki Wachee			0.0010	
HIGHLANDS				
Unincorporated area			0.0244	
Avon Park			0.0582	
Lake Placid			0.0582	
Sebring			0.0582	
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			0.0182	
Cape Coral			0.0522	
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			0.0140	
Bristol			0.0602	
MADISON				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
MANATEE				
Unincorporated area			0.0214	
Anna Maria			0.0552	
Bradenton			0.0602	
Bradenton Beach			0.0602	
Holmes Beach			0.0552	
Longboat Key			0.0552	
Palmetto			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
MARION				
Unincorporated area			0.01735	
Bellevue			0.0512	
Dunnellon			0.0522	
McIntosh			0.0522	
Ocala			0.0522	
Reddick			0.0130	
MARTIN				
Unincorporated area			0.0184	
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	
Pinecrest			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			0.0572	
Kissimmee			0.0572	
St. Cloud			0.0560	
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

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			0.0572	
Atlantis			0.0510	
Belle Glade			0.0512	
Boca Raton			0.0542	
Boynton Beach			0.0522	
Briny Breezes			0.0522	
Cloud Lake			0.0232	
Delray Beach			0.0522	
Glen Ridge			0.0522	
Golf			0.0522	
Greenacres			0.0644	
Gulf Stream			0.0522	
Haverhill			0.0260	
Highland Beach			0.0522	
Hypoluxo			0.0592	
Juno Beach			0.0522	
Jupiter			0.0522	
Jupiter Inlet Colony			0.0522	
Lake Clarke Shores			0.0522	
Lake Park			0.0532	
Lake Worth			0.0522	
Lantana			0.0542	
Loxahatchee Groves			0.0522	
Manalapan			0.0160	
Mangonia Park			0.0562	
North Palm Beach			0.0522	
Ocean Ridge			0.0200	
Pahokee			0.0522	
Palm Beach			0.0522	
Palm Beach Gardens			0.0350	
Palm Beach Shores			0.0552	
Palm Springs			0.0532	
Riviera Beach			0.0522	
Royal Palm Beach			0.0522	
South Bay			0.0510	
South Palm Beach			0.0560	
Tequesta			0.0522	
Wellington			0.0522	
West Palm Beach			0.0542	
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			0.0184	
Hastings			0.0522	
Marineland			0.0040	
St. Augustine			0.0522	
St. Augustine Beach			0.0522	
ST. LUCIE				
Unincorporated area			0.0214	
Fort Pierce			0.0552	
Port St. Lucie			0.0552	
St. Lucie Village			0.0190	
SANTA ROSA				
Unincorporated area			0.0188	
Gulf Breeze			0.0480	
Jay			0.0160	
Milton			0.0612	
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			0.0160	
DeFuniak Springs			0.0572	
Freeport			0.0220	
Paxton			0.0350	
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. 07/15
Page 19

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; 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)
- Video 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 www.myflorida.com/dor/taxes/cst.html.

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 collection 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: www.myflorida.com/dor
- Call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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 www.myflorida.com/dor, select *Information for Businesses and Employers*, then select *Change address or account status*.

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:
www.myflorida.com/dor

How can I get more information?

If you have questions about this form or the filing requirements for this tax, contact Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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 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 www.myflorida.com/dor/taxes/cst.html.

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%, which is a combination of the 6.65 percent state portion and the .15% 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% 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%), but should have been reported in Jurisdiction B (tax rate 2.10%). 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%), but should have been reported in Jurisdiction A (tax rate 1.10%). 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%) but should have been reported in Jurisdiction B (tax rate 2.10%). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10%) 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%) 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%), but should have been reported in Jurisdiction A (tax rate 1.10%). 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.



Communications Services Use Tax Return

DR-700019

R. 07/15

Rule 12A-19.100

Florida Administrative Code

Effective 01/16

General Information and Instructions

This form is for reporting use tax only. For more information, see "Who must file a use tax return?" Registered communications services providers should not use this form. Registered providers must file Form DR-700016.

Who must file a use tax return?

If you purchase communications services from a seller that does not collect tax, you are required to report and remit use tax. Complete this form, detach the coupon, and send it with your payment to the Department of Revenue. If you are no longer purchasing taxable services, check the box on the reverse side of the coupon to indicate that this is your final return.

Note: Registered communications services providers should not use this form. Registered providers must file Form DR-700016 (Communications Services Return) to report tax.

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; and
- a local portion imposed by s. 202.19, F.S.

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)
- Video 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

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

Partial exemption for residential service

Communications services sold to a residential household are exempt from the state portion (4.92 percent) and the .15 percent gross receipts portion of the tax. This 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. Residential service is subject to the 2.37 percent gross receipts tax and local tax.

What is the tax rate?

Except for direct-to-home satellite services, the communications services tax rate includes a state portion, a gross receipts portion, and a local portion. 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). Each local taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local rates, visit the Department's website at www.myflorida.com/dor/taxes/cst.html or call Taxpayer Services at 800-352-3671. Direct-to-home satellite services are taxed at 11.44 percent (.1144).

When is the use tax return due and payable?

The filing frequency is semiannual (June and December). Returns and payments for the collection period ending June 30 are due on July 1 and late after July 20. Returns and payments for the collection period ending December 31 are due on January 1 and late after January 20. However, if the 20th falls on a Saturday, Sunday, or state or federal holiday, returns and payments are not considered late if postmarked on the first business day following the 20th. Penalty and interest are due on late payments. See line-by-line instructions for more information.

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

Florida Communications Services Use Tax Return Detach coupon and mail with check.

FROM: REPORTING PERIOD TO:

[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]	[]			
M	M	D	D	Y	Y	Y	Y	M	M	D	D	Y	Y	Y	Y	M	M	D	D	Y	Y	Y	Y

DR-700019

DOR USE ONLY

[]	[]	/	[]	[]	/	[]	[]
-----	-----	---	-----	-----	---	-----	-----

postmark or hand-delivery date

DR-700019
R. 07/15

Name
Address
City/St/ZIP

	US DOLLARS				CENTS	
7. Amount due from Line 7 on reverse side	[]	[]	[]	[]	[]	[]
8. Penalty	[]	[]	[]	[]	[]	[]
9. Interest	[]	[]	[]	[]	[]	[]
10. Total amount due with return	[]	[]	[]	[]	[]	[]
FEIN	[]	[]	[]	[]	[]	[]
SSN (if no FEIN)	[]	[]	[]	[]	[]	[]
Business Partner Number	[]	[]	[]	[]	[]	[]

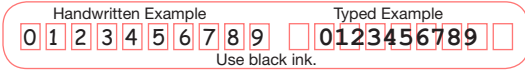
Payment is due on [] and LATE if postmarked or hand delivered after []

How can I get more information?

If you have questions about this form or the filing requirements for this tax, contact Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

Completing the Return

This form is machine-readable. Please follow the hand print or machine print instructions. Use black ink.



Business partner number - This is a unique identifier assigned by the Department.

Rounding rule - All dollar amounts should be rounded up to the nearest hundredth (.01).

Line-by-Line Instructions

Enter all demographic information requested on the front of the coupon, if the return is not personalized.

Line 1 - Total purchases. Enter the total amount of communications services purchased during this reporting period. Note that direct-to-home satellite services have a different tax rate than other services. If part of your total purchases includes direct-to-home satellite services, you must calculate this tax separately and report it on Line 2.

Line 2 - Tax due on direct-to-home satellite services. Multiply your total purchases of direct-to-home satellite services by the tax rate of 11.44 percent (.1144). Enter the result on Line 2. If all your purchases were direct-to-home satellite services, do not complete lines 3, 4, 5, or 6.

Line 3 - 4.92% state plus .15% gross receipts tax. Multiply your total purchases of communications services (excluding direct-to-home satellite services, if any) by the 5.07 percent (.0507) rate, which is comprised of the 4.92 percent state and .15 percent gross receipts tax rates. Enter the result on Line 3. If your purchases qualify for the partial exemption for residential services, enter zero.

Line 4 - Gross receipts tax. Multiply your total purchases of communications services (excluding direct-to-home satellite services, if any) by the gross receipts tax rate of 2.37 percent (.0237). Enter the result on Line 4.

Lines 5a and 5b - Local tax for jurisdiction. Multiply your total purchases of communications services (excluding direct-to-home satellite services, if any) by the local tax rate of the jurisdiction where the services were used. To find the local tax rate for your jurisdiction, go to our website at www.myflorida.com/dor/taxes/cst.html. If you are unsure of your taxing jurisdiction, click on "Address Lookup." If you do not have Internet access, contact Taxpayer Services. Write the name of the taxing jurisdiction and the tax amount on Line 5a. If you have locations in more than one jurisdiction, you must calculate the tax for each one separately and report the local tax on a separate line (Line 5b). If you need to report more than two locations, contact Taxpayer Services.

Line 6 - Total local tax. Enter the total of Lines 5a and 5b.

Line 7 - Total tax due. Add lines 2, 3, 4, and 6. This is the total amount of communications services tax due. Enter this amount in Line 7 on the front and back of the coupon.

Line 8 - Penalty. A 10 percent (.10) 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 7 by the applicable penalty percentage and enter the result.

Line 9 - Interest. Interest is due on late payments, from the date tax is due 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. Obtain current interest rates from our website. Multiply Line 7 by the applicable interest rate and enter the result.

Line 10 - Total amount due with return. Add lines 7, 8, and 9 and enter the result. Enclose a check for this amount, payable to the Florida Department of Revenue.

Signature. The return must be signed. **Failure to sign the return will delay processing.**

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 our website at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

	US DOLLARS					•	CENTS	
1. Total purchases	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
2. Tax due on direct-to-home satellite services	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
3. 4.92% state plus .15% gross receipts tax (combined 5.07%)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
4. Gross receipts tax	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
5.a. Local tax for jurisdiction	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
5.b. Local tax for jurisdiction	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
6. Total local tax (add Lines 5a and 5b)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
7. Total tax due (add Lines 2, 3, 4, and 6). Enter this amount in Line 7 on front of coupon.	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	•	<input type="text"/>	<input type="text"/>

Check here if this is your final return.

Under penalties of perjury, I hereby certify that this return has been examined by me and to the best of my knowledge and belief is a true and complete return. [ss. 92.525(2), 203.01(1), and 837.06, Florida Statutes].

Taxpayer's name (type or print)		Telephone number	
Taxpayer's signature		Date	
Address			
City/State/ZIP			
Preparer's name (type or print)		Telephone number	
Preparer's signature		Date	



Application for Self-Accrual Authority / Direct Pay Permit
Communications Services Tax

DR-700030
R. 01/16

Rule 12A-19.100
Florida Administrative Code
Effective 01/16

MAIL TO:
ACCOUNT MANAGEMENT
FLORIDA DEPARTMENT OF REVENUE
PO BOX 6480
TALLAHASSEE FL 32314-6480

THIS AREA FOR DOR USE ONLY

PERMIT NO.
EFF DATE
EXP DATE

PART 1 - BUSINESS INFORMATION

Table with 2 columns: Business information fields (Business name, Street address, City/State/ZIP, Name of contact person, Contact person's mailing address) and Corresponding identification numbers (Communications services tax certificate/business partner number, Federal Employer Identification Number, Telephone number, Contact person's telephone number, City/State/ZIP).

* A communications services tax certificate/business partner number is required for processing this request. If you have not registered for this tax and do not have a certificate/business partner number, you must complete and submit the Application to Collect and/or Report Tax in Florida (Form DR-1). This application and the DR-1 may be submitted together.

PART 2 - DIRECT PAY PERMIT CATEGORY FOR WHICH YOU ARE APPLYING (CHECK ONLY ONE):

- Use of interstate communications services [sections 202.12(3) and 202.19(8), Florida Statutes]. The majority of the communications services used by this business are for communications that originate outside of Florida and terminate within the state. This business has paid, or will pay, an amount in excess of (check only one):
\$100,000 for the Florida communications services tax only (s. 202.12, F.S.).
\$100,000 for the Florida communications services tax statewide and \$25,000 for the local communications services tax per service address (s. 202.19, F.S.). List each service address that qualifies for the partial exemption below. Attach additional sheets if necessary.

Table with 5 columns: Location (Location 1-5), Complete street address, City, State, ZIP

- Tax due upon determination of use [s. 202.27(6)(b), F.S.]. The taxable status of sales of communications services will only be known upon use; the purchaser will pay the amount of tax, to be determined upon use, due on all of its purchases made in connection with the direct pay permit issued.

PART 3 - APPLICANT AFFIRMATION AND DECLARATION

I HEREBY ATTEST THAT: I am authorized to sign on behalf of the entity described above; that this entity has circumstances that qualify it for the communications services tax direct pay permit, as indicated; and furthermore that if granted, the communications services tax direct pay permit will only be used in the manner authorized pursuant to the appropriate sections of Chapter 202, F.S. Under penalties of perjury, I declare that I have read the information on this application and that the facts stated in it are true [ss. 92.525(2) and 837.06, Florida Statutes].

Signature

Title

Print name

Date

**Information and Instructions for Completing Application
for Self-Accrual Authority / Direct Pay Permit
Communications Services Tax**

DR-700030
R. 01/16
Page 2

Sections 202.12 and 202.19, Florida Statutes, provide that self-accrual authority shall be granted to qualifying single legal entities. Qualifying entities will be issued a direct pay permit according to their particular qualifying circumstances. This authority is granted for only two distinct purposes, as described below. Direct pay permit holders may extend their permit in lieu of paying tax to their communications services provider.

Purposes and Use of Permits

1. Direct Pay Permit for Interstate Communications Services [ss. 202.12(3) and 202.19(8), F.S.]

Who qualifies? Purchasers of communications services where the majority of the communications services used by the entity are for communications that originate outside of Florida and terminate within the state. Qualified businesses will receive a *Communications Services Tax Direct Pay Permit* (Form DR-700031).

What can the direct pay permit be used for?

This direct pay permit allows the purchaser a partial exemption either from the state communications services tax **only**, or from **both** the state and the local communications services taxes on interstate communications services. The amount of state communications services tax to be paid shall not exceed \$100,000. The amount of the local communications services tax to be paid shall not exceed \$25,000 per service address. **Note:** Entities qualifying for this permit category will be required to report and remit the tax to the Department electronically.

2. Direct Pay Permit for Tax Due Upon Determination of Use [s. 202.27(6)(b), F.S.]

Who qualifies? Purchasers of communications services where the taxable status of sales of communications services will only be known upon use. Qualified businesses will receive a *Communications Services Tax Direct Pay Permit* (Form DR-700031).

What can the direct pay permit be used for?

The permit allows purchasers of communications services to accrue and remit taxes upon determination of the use of the services, rather than paying tax at the time of the purchase.

Instructions for Completing the Application

- ✓ Review the purposes stated above and identify the category under which your business qualifies.
- ✓ Note the specific uses of the direct pay permit, if granted.
- ✓ Complete Parts 1 and 2.
- ✓ Read and sign Part 3.

Note: Incomplete or unsigned applications will be returned, thus delaying the issuance of the direct pay permit.

Mail or deliver your completed application to:

Account Management
Florida Department of Revenue
PO Box 6480
Tallahassee FL 32314-6480

Information and forms are available on our Internet site at **www.myflorida.com/dor**

For general information about communications services tax or assistance with this application, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.



Renewal Notice and Application for Self-Accrual Authority/
Direct Pay Permit - Communications Services Tax

DR-700032
R. 01/16

Rule 12A-19.100
Florida Administrative Code
Effective 01/16

Issued Pursuant to Chapter 202, Florida Statutes

Table with 4 columns: Permit Number, Effective Date, Expiration Date, Self-Accrual Authority Type

Business Partner Number:

This is to notify you that the permit described above will soon expire. In order to maintain your self-accrual authority, you must complete and sign this renewal application and return it to the Department prior to the expiration date shown above. Please allow 30 days for processing this renewal application.

PART 1 - DIRECT PAY PERMIT CATEGORY FOR WHICH YOU ARE APPLYING (CHECK ONLY ONE):

- Use of interstate communications services [sections 202.12(3) and 202.19(8), Florida Statutes]. The majority of the communications services used by this business are for communications that originate outside of Florida and terminate within the state. This business has paid, or will pay, an amount in excess of (check only one):
- \$100,000 for the Florida communications services tax only (s. 202.12, F.S.).
- \$100,000 for the Florida communications services tax statewide and \$25,000 for the local communications services tax per service address (s. 202.19, F.S.). List each service address that qualifies for the partial exemption below. Attach additional sheets if necessary.

Table with 5 columns: Location (1-5), Complete street address, City, State, ZIP

- Tax due upon determination of use [s. 202.27(6)(b), F.S.]. The taxable status of sales of communications services will only be known upon use; the purchaser will pay the amount of tax, to be determined upon use, due on all of its purchases made in connection with the direct pay permit issued.

PART 2 - APPLICANT AFFIRMATION AND DECLARATION

I HEREBY ATTEST THAT: I am authorized to sign on behalf of the entity described above; that this entity has circumstances that qualify it for the communications services tax direct pay permit, as indicated; and furthermore that if granted, the communications services tax direct pay permit will only be used in the manner authorized pursuant to the appropriate sections of Chapter 202, F.S. Under penalties of perjury, I declare that I have read the information on this application and that the facts stated in it are true [ss. 92.525(2) and 837.06, Florida Statutes].

Signature

Title

Print name

Date

**Information and Instructions for Completing Renewal Application
for Self-Accrual Authority / Direct Pay Permit
Communications Services Tax**

Purposes and Use of Permits

1. **Direct Pay Permit for Interstate Communications Services** [ss. 202.12(3) and 202.19(8), F.S.]

Who qualifies? Purchasers of communications services where the majority of the communications services used by the entity are for communications that originate outside of Florida and terminate within the state. Qualified businesses will receive a *Communications Services Tax Direct Pay Permit* (Form DR-700031).

What can the direct pay permit be used for?

This direct pay permit allows the purchaser a partial exemption either from the state communications services tax **only**, or from **both** the state and the local communications services taxes on interstate communications services. The amount of state communications services tax to be paid shall not exceed \$100,000. The amount of the local communications services tax to be paid shall not exceed \$25,000 per service address. **Note:** Entities qualifying for this permit category will be required to report and remit the tax to the Department electronically.

2. **Direct Pay Permit for Tax Due Upon Determination of Use** [s. 202.27(6)(b), F.S.]

Who qualifies? Purchasers of communications services where the taxable status of sales of communications services will only be known upon use. Qualified businesses will receive a *Communications Services Tax Direct Pay Permit* (Form DR-700031).

What can the direct pay permit be used for?

The permit allows purchasers of communications services to accrue and remit taxes upon determination of the use of the services, rather than paying tax at the time of the purchase.

REMEMBER TO:

- Complete and sign the original renewal application.
- Make a copy of the application for your records.
- Return the original application to the address below.

Account Management
Florida Department of Revenue
PO Box 6480
Tallahassee FL 32314-6480

Note: Incomplete or unsigned applications will be returned, thus delaying the issuance of the direct pay permit.

For More Information

Information and forms are available on our Internet site at www.myflorida.com/dor

For general information about communications services tax, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

For assistance with this application, call Account Management, Monday through Friday, 8 a.m. to 5 p.m., ET, at 800-352-3671.



**Florida Department of Revenue
Notification of Alternative-Period
Basis Reporting for
Communications Services Tax**

DR-700033
N. 10/15
Rule 12A-19.100
Florida Administrative Code
Effective 01/16

Communications services dealers who elect to report Communications Services Tax (CST) using an alternative-period basis must use this form to notify the Department. An alternative-period basis means any month-long period, other than a calendar month, with an end date on or after the 15th day of the month. For example: December 23rd to January 22nd is considered an alternative period for reporting on the January return. A dealer making an election will be bound by it for at least 12 months.

Business Information

Business Name Federal EIN -

Street Address

City State ZIP

Business Partner Number

or
CST Certificate Number

Contact Person's Name

Phone Number -- x

Alternative Period Information

(Example: from the 23rd day of the month to the 22nd day of the next month.)

The alternative period elected is from the day of the month to the day of the next month.

The alternative period elected is effective beginning: //
(month/day/year)

Dealers may not elect a beginning date prior to October 1, 2015. CST returns (Form DR-700016) filed by dealers using alternative-period basis reporting prior to October 1, 2015, are deemed to have been filed pursuant to the election of such reporting. The dealer may not change the election for 12 months, beginning with the effective date listed above. The election will remain in effect until you notify us of changes. If changes are made, a new form must be completed.

When is the Florida Communications Services Tax Return (Form DR-700016) Due and Payable?

Alternative-period basis reporting does not change the due date of the CST return. Returns and payments are due on the 1st and late after the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, the return and payment must be postmarked or hand delivered on the first business day following the 20th. Electronic payments and electronic returns with payments must be initiated no later than 5:00 p.m., ET, on the last business day before the 20th. Electronic returns without payments must have an electronic date stamp on or before the 20th.

Signature Date //
(month/day/year)

Printed Name Title

Return completed form by email (scan and send), FAX or mail.

Email to: CST_registration@dor.state.fl.us

Fax to: (850) 245-5896

Mail to: Account Management MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160

How Does Starting, Stopping or Changing Alternative-Period Basis Reporting Affect the Tax Return (Form DR-700016)?

Starting Alternative-Period Basis Reporting - Dealers who have not previously filed using alternative-period basis reporting will have a shorter period of days for the month before beginning alternative-period reporting.

For example: A dealer elects to start alternative-period basis reporting with their January return. The dealer has chosen the 23rd of one month to the 22nd of the next month as the alternative period. Therefore, the January return (due on or before February 20th) would include sales from December 23rd to January 22nd. The December return (due on or before January 20th), which is not alternative-period reporting, would contain the shorter period of sales from December 1st through December 22nd.

Stopping Alternative-Period Basis Reporting - Dealers that have previously filed using alternative-period basis reporting will have a greater period of days for the month after ending alternative-period reporting.

For example: A dealer elects to end alternative-period basis reporting with their December return. The dealer had previously chosen the 23rd of one month to the 22nd of the next month as the alternative period. Therefore, the December return (due on or before January 20th) would include sales from November 23rd to December 22nd. The January return (due on or before February 20th), which is not alternative period reporting, would contain the longer period of sales from December 23rd through January 31st.

Changing Alternative-Period Basis Reporting - Remember that once an election is made, it cannot be changed for 12 months from the effective date. Dealers who change their alternative-period basis reporting dates (after 12 months) will have varying periods of days reported on the first return of the new election period or last return of the old election period.

How Do Tax Rate Changes Affect Alternative-Period Basis Reporting?

Generally, tax rate changes are effective on the first day of the month. Therefore, bills or invoices issued on or after the first day of the month in which the change occurs should charge the new rate regardless of the date the service is rendered or transacted. Dealers electing alternative-period basis reporting will report some sales at one rate and some at another based on when the invoice is issued.

For example: The local tax rate for a jurisdiction changes from 5.22% to 5.82% Xeffective January 1st. A dealer electing an alternative period of December 23rd to January 22nd will report sales billed or invoiced from December 23rd to December 31st at the 5.22% rate, and sales billed or invoiced January 1st and later at the 5.82% rate. All sales should be reported correctly on the January return (due on or before February 20th) regardless of the tax rate printed on the return.

Need Assistance?

If you need help completing this form, please contact Taxpayer Services at 800-352-3671.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-4, FLORIDA ADMINISTRATIVE CODE
DOCUMENTARY STAMP TAX
AMENDING RULE 12B-4.003

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-4.003, F.A.C., incorporate revisions to three documentary stamp tax forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-4.003, F.A.C. (Public Use Forms), adopt, by reference, changes to three forms used to administer documentary stamp tax.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4403), to advise the public of the proposed changes to Rule 12B-4.003, F.A.C. (Public Use Forms), and to provide that, if requested in

writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

DOCUMENTARY STAMP TAX

RULE NO: RULE TITLE:

12B-4.003 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-4.003, F.A.C. (Public Use Forms), is to adopt, by reference, changes to three forms used to administer documentary stamp tax.

SUMMARY: The proposed amendments to Rule 12B-4.003, F.A.C., incorporate revisions to three documentary stamp tax forms.

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 the procedures for processing written protests of assessments 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 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, 213.06(1) FS.

LAW IMPLEMENTED: 119.071(5), 201.01, 201.02(1), (4), 201.031(1), 201.07, 201.08(1)(a), 201.133 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: TBA

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 Tonya Fulford 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 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-4, FLORIDA ADMINISTRATIVE CODE
DOCUMENTARY STAMP TAX
AMENDING RULE 12B-4.003

12B-4.003 Public Use Forms.

(1)(a) through (b) No change.

Form Number	Title	Effective Date
(2) DR-225	Documentary Stamp Tax Return for Registered Taxpayers' Unrecorded Documents (R. ___01/10) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___)	___01/10
(3) DR-228	Documentary Stamp Tax Return for Nonregistered Taxpayers' Unrecorded Documents (R. ___08/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___01131)	___04/12
(4) DR-229	Documentary Stamp Tax – <u>Sub</u> Section 201.02(6), Florida Statutes, Exemption (R N. ___10/08) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___)	___04/09

Rulemaking Authority 201.11, 213.06(1) FS. Law Implemented 119.071(5), 201.01, 201.02(1), (4), 201.031(1), 201.07, 201.08(1)(a), 201.133 FS. History—New 8-18-73, Formerly 12A-4.03, Amended 9-26-77, 12-11-78, Formerly 12B-4.03, Amended 12-5-89, 2-16-93, 10-20-93, 12-30-97, 5-4-03, 6-28-05, 1-1-08, 4-14-09, 1-11-10, 6-28-10, 4-25-12,___.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 27, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September
22, 2015.



Documentary Stamp Tax Return For Registered Taxpayers' Unrecorded Documents

DR-225 R. 01/16

Rule 12B-4.003 Florida Administrative Code Effective 01/16

Mail to: FLORIDA DEPARTMENT OF REVENUE 5050 W TENNESSEE ST TALLAHASSEE FL 32399-0170

Certificate #: Business Partner #: Contract Object #: FEIN: Reporting Period:

Name and address if not preprinted:

Location Address:

Return due date:

A return must be filed even if no tax is due or EFT payment sent.

Who must file a tax return? Every person who executes or issues instruments as described below, and is registered with the Department of Revenue, must report documentary stamp tax collected on unrecorded documents.

When are tax returns and payments due? Tax returns and payments are due by the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your tax return must be postmarked or hand-delivered to the Department on the first day of business following the 20th. You must file a tax return for each reporting period, even if no tax is due.

Taxpayers who make payments electronically can go to www.myflorida.com/dor/eservices to find payment due date calendars and other e-Services program information.

Notes and Other Written Obligations to Pay Money: Tax is calculated at \$.35 per \$100 or portion thereof. Florida law limits the maximum tax due on notes and other written obligations to \$2,450. However, there is no limit on the tax due for a mortgage or other lien filed or recorded in Florida. Tax is due on documents that contain a promise to pay, a sum certain in money, and are executed or delivered in Florida. Examples include:

- Notes and other written obligations to pay
Retail installment sale contracts
Title loans
Certain renewal notes

Bonds: Tax is calculated at \$.35 per \$100 or portion thereof. Tax is due on the original issuance of bonds in Florida, based on the face value of the bond.

Instruments Transferring Interest in Florida Real Property: For real property situated in any county in Florida, except Miami-Dade County, tax is calculated at \$.70 per \$100 or portion thereof, of the consideration paid or to be paid. For real property situated in Miami-Dade County, tax is calculated at \$.60 per \$100, or portion thereof, of the consideration paid or to be paid where the property transferred is a single-family residence; and at \$.60 plus \$.45 surtax per \$100, or portion thereof, of the consideration paid or to be paid where the property transferred is other than a single-family residence.

Instructions for Completing a Machine-Readable Form Use black ink. Do not make any stray marks in boxed field areas.

Handwritten Example and Typed Example showing digit boxes for 0-9 with 'Use black ink' instruction.

Detach coupon and return with payment.

Florida Department of Revenue Documentary Stamp Tax Return For Registered Taxpayers' Unrecorded Documents Be sure to sign and date reverse side.

DR-225 R. 01/16

Certificate Number Reporting Period Location Address

DOR USE ONLY postmark or hand delivery date

Table with 5 rows (Documentary Stamp Tax Due, Surtax Due, Penalty, Interest, Amount Due With Return) and 10 columns for digits.

Due: Late After:

Do Not Write in the Space Below

Check here if payment was made electronically.

9100 0 99999999 0019025033 9 400009999 9999 2

Instructions for Filing Documentary Stamp Tax Return

DR-225
R. 01/16

Line 1. Documentary Stamp Tax Due. Enter the total amount of documentary stamp tax collected.

Line 2. Surtax Due. Enter the total amount of surtax collected.

Line 3. Penalty. The penalty for a late tax payment is 10 percent for each month (or fraction of a month) the payment is late, not to exceed 50 percent of the tax due. The minimum penalty for a late-filed tax return is \$10. Add lines 1 and 2 and multiply the resulting sum by the appropriate penalty rate; write this amount on Line 3.

Line 4. Interest. Interest is due from the date tax is due until paid. Florida law provides for a floating rate of interest for late payments of taxes due. The floating rate of interest is calculated based on a formula in section 213.235, Florida Statutes, and is updated on January 1 and July 1 of each year. To obtain interest rates go to the Department's Internet site at www.myflorida.com/dor.

Line 5. Amount Due with Return. Add the amounts on Lines 1 – 4 and enter the total. Pay this amount with your return. Make your check payable to the Florida Department of Revenue. Check the box if you electronically transmitted your payment.

Sign and Date the Return. The person authorized to file the DR-225 return must sign and date the return and also include a current job title and phone number.

Resources: Visit the Department's website at www.myflorida.com/dor or call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0170

Electronic Funds Transfer (EFT): Florida law requires certain taxpayers to pay taxes and file tax returns electronically. Go to the Department's Internet site to enroll or get information about electronic payment and filing requirements and procedures.

Change of Information

The legal entity changed on ____/____/____. **If you change your legal entity and are continuing to do business in Florida, you must register on-line or complete and mail a new Florida Business Tax Application (Form DR-1).**

The business was closed permanently on ____/____/____. (The Department will cancel your documentary stamp tax certificate number as of this date.)
Are you a corporation/partnership required to file corporate income tax returns? Yes No

Tax Certificate Number - -

FEIN -

Business Partner Number _____

The business address has changed.
New Address: _____
City: _____ State: _____ ZIP: _____

The business was sold on ____/____/____. The new owner information is:
Name of New Owner: _____ Telephone Number of New Owner: (_____) _____
Mailing Address of New Owner: _____
City: _____ County: _____ State: _____ ZIP: _____

▶ Signature of Taxpayer (Required): _____ Date: _____ Telephone Number: (_____) _____

****Detach coupon and return with payment****

Has Your Address or Business Information Changed?

Check here and complete the Change of Information form above.

Change of Ownership?

If you sell your business or ownership changes, check here and complete the Change of Information form above. You will also need to file a final return.

Final Return?

Check here if you are discontinuing your business and this is your final return. Closing date: ____/____/____.

Under penalties of perjury, I declare that I have examined this tax return and the facts stated in it are true.

Signature of Authorized Taxpayer

Title

() Phone Number

Date



FLORIDA

Documentary Stamp Tax Return For Nonregistered Taxpayers' Unrecorded Documents

DR-228 R. 01/16

Rule 12B-4.003 Florida Administrative Code Effective 01/16

This return is for nonregistered taxpayers only and is due no later than the 20th of the month following the execution month. SEE INSTRUCTIONS ON REVERSE SIDE.

Filing Tips

- DO NOT attach original or copies of deeds or other documents to this return.
Keep a copy of this return and a copy of your check for your records.
Use Worksheet on reverse side to complete lines 4 - 8 on the tax return coupon below.
DO NOT submit a photocopy of a DR-228 tax return.
All documents listed must be executed and/or issued in the same month.
Taxpayers with five or more taxable transactions per month must register with the Department.
Complete all information requested on the coupon.
Mail coupon to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0150
SIGN AND DATE THE RETURN.

Florida Department of Revenue

Documentary Stamp Tax Return For Nonregistered Taxpayers' Unrecorded Documents

T

DR-228 R. 01/16

Form with fields for Taxpayer Name, Street Address, City/State/ZIP, County, and tax calculation lines 4-8. Includes a signature line and FEIN/SSN fields.

Do Not Write in the Space Below

9100 0 20141225 0019025036 5 4000001189 2797 4

DETACH COUPON

Florida Department of Revenue

Documentary Stamp Tax Return For Nonregistered Taxpayers' Unrecorded Documents

T

DR-228 R. 01/16

Form with fields for Taxpayer Name, Street Address, City/State/ZIP, County, and tax calculation lines 4-8. Includes a signature line and FEIN/SSN fields.

Do Not Write in the Space Below

9100 0 20141225 0019025036 5 4000001189 2797 4

Worksheet for Completing Form DR-228

Complete the information requested and carry subtotals to the front of this tax return.

Step 1. Notes and Other Written Obligations to Pay Money – Tax-Rate: \$.35 per \$100 or fraction thereof. Florida law limits the maximum tax due on notes and other written obligations to \$2,450.

Example: A note of \$252,150 is executed, signed, or delivered in Florida and no mortgage or other lien is filed or recorded in Florida. Tax calculation: 2,522 (taxable \$100 units) x \$.35 = \$882.70.

1. Subtotal \$. _____

Step 2. Bonds – Tax-Rate: \$.35 per \$100 or fraction thereof.

Example: A corporate bond in the amount of \$100,000 is issued in Florida and no mortgage or other lien is filed or recorded in Florida. Tax calculation: 1,000 (taxable \$100 units) x \$.35 = \$350.00.

2. Subtotal \$. _____

Steps 3a and 3b. Instruments Transferring Interest in Florida Real Property – Tax-Rate: \$.70 per \$100 of consideration or fraction thereof in all counties except Miami-Dade; Miami-Dade is \$.60 per \$100 and surtax of \$.45 per \$100 (on real property other than a single-family dwelling) of consideration or fraction thereof.

Example: A deed transferring interest in unimproved real property (not a single-family dwelling) situated in Miami-Dade County is delivered for consideration of \$535,750. Surtax calculation: 5,358 (taxable \$100 units) x \$.45 = \$2,411.10.

3a. Surtax Subtotal \$. _____

Example 1: A deed transferring interest in real property situated in Miami-Dade County is delivered for consideration of \$535,750. Tax calculation: 5,358 (taxable \$100 units) x \$.60 = \$3,214.80.

Example 2: A deed transferring interest in real property situated in any Florida county other than Miami-Dade is delivered for consideration of \$404,105. Tax calculation: 4,042 (taxable \$100 units) x \$.70 = \$2,829.40.

3b. Tax Subtotal \$. _____

Steps 4a and 4b. Instruments Transferring Ownership Interest in a Conduit Entity (see s. 201.02(1)(b), F.S., and Rule 12B-4.060, F.A.C.) – Tax-Rate: \$.70 per \$100 of consideration or fraction thereof in all counties except Miami-Dade; Miami-Dade is \$.70 per \$100 and surtax of \$.45 per \$100 (on real property other than a single-family dwelling held in the conduit entity) of consideration or fraction thereof.

Example: An instrument transferring ownership interest in a conduit entity owning unimproved real property (not a single-family dwelling) situated in Miami-Dade County is delivered for consideration of \$535,750. Surtax calculation: 5,358 (taxable \$100 units) x \$.45 = \$2,411.10.

4a. Surtax Subtotal \$. _____

Example: An instrument transferring interest in real property situated in any Florida county, including Miami-Dade, is delivered for consideration of \$535,750. Tax calculation: 5,358 (taxable \$100 units) x \$.70 = \$3,750.60.

4b. Tax Subtotal \$. _____

Step 5. Surtax due (sum of steps 3a and 4a. Carry to line 4 on front of return.)

\$. _____

Step 6. Documentary stamp tax due (sum of steps 1, 2, 3b, and 4b. Carry to line 5 on front of return.)

\$. _____

Who must file a DR-228 tax return? This form is for **nonregistered** taxpayers reporting documentary stamp tax on **unrecorded documents**. Every person who executes or issues instruments described below and has less than five taxable transactions per month may report documentary stamp tax using this tax return.

What tax return do registered taxpayers use? Any person with five (5) or more taxable transactions per month must register with the Department and file a DR-225 tax return. You can register to collect and/or report tax through our Internet site at www.myflorida.com/dor. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete and submit Form DR-1, *Florida Business Tax Application*. Obtain Form DR-1 from your nearest Department of Revenue service center or call Taxpayer Services at 800-352-3671.

When are returns due? Returns and payments are due no later than the 20th of the month following the execution month. Returns and payments postmarked after the 20th are late. However, if the 20th falls on a Saturday, Sunday, or state or federal holiday, returns will not be considered late if they are postmarked by the next business day.

Notes and Other Written Obligations to Pay Money: Tax is calculated at \$.35 per \$100 or portion thereof. Florida law limits the maximum tax due on notes and other written obligations to \$2,450. However, there is no limit on the tax due for recorded instruments such as a mortgage or other lien. Tax is due on documents that contain a promise to pay, a sum certain in money, and are executed or delivered in Florida. Examples include:

- Notes and other written obligations to pay
- Retail installment sale contracts
- Leases with an unconditional promise to pay
- Title loans
- Certain renewal notes

Bonds: Tax is calculated at \$.35 per \$100 or portion thereof. Tax is due on the original issuance of bonds in Florida, based on the face value of the bond.

Instruments Transferring Interest in Real Property in Florida: For real property situated in all counties in Florida, **except Miami-Dade County**, tax is calculated at \$.70 per \$100 or portion thereof, of the consideration paid or to be paid. For real property situated in Miami-Dade County, tax is calculated

at \$.60 per \$100, or portion thereof, of the consideration paid or to be paid where the property transferred is a single-family residence; and at \$.60 plus \$.45 surtax per \$100, or portion thereof, of the consideration paid or to be paid where the property transferred is other than a single-family residence.

Penalty: If you are late filing your return or paying tax, add a late penalty of 10 percent of the tax due for each month or portion of a month, not to exceed 50 percent of the tax due. Minimum penalty is \$10.

Interest: Interest is due from the date tax is due until paid. Florida law provides for a floating rate of interest that is established using a formula in section 213.235, Florida Statutes. Interest rates are updated on January 1 and July 1 of each year. To obtain interest rates go to the Department's Internet site.

Resources: Visit the Department's Internet site at www.myflorida.com/dor or call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

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 32399-0150

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 our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.



Documentary Stamp Tax

Subsection 201.02(6), Florida Statutes, Exemption

DR-229
R. 01/16

Rule 12B-4.003
Florida Administrative Code
Effective 01/16

Subsection 201.02(6), Florida Statutes, allows for an exemption for documents that transfer Florida real property from certain nonprofit organizations to the Board of Trustees of the Internal Improvement Trust Fund, to any state agency, to any water management district, or to any local government.

The statement provided below in label format (size 1" tall by 4" wide label), must be affixed by the grantor nonprofit organization to the front of any document that assigns, transfers, or otherwise disposes of property that is exempt from documentary stamp tax as provided by subsection 201.02(6), Florida Statutes.

DR-229

By affixing this statement, the grantor nonprofit organization as defined in subsection 201.02(6), Florida Statutes, indicates that this document is exempt from documentary stamp tax as authorized by subsection 201.02(6), Florida Statutes.

DR-229

By affixing this statement, the grantor nonprofit organization as defined in subsection 201.02(6), Florida Statutes, indicates that this document is exempt from documentary stamp tax as authorized by subsection 201.02(6), Florida Statutes.

DR-229

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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 RULES 12B-5.150 AND 12B-5.300

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-5.150, F.A.C., incorporate changes to three forms used in the administration of fuels and pollutants tax. The proposed changes to Rule 12B-5.300, F.A.C., incorporate a new aviation fuel exemption created by Chapter 2015-221, Laws of Florida, for certain schools providing flight training.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), adopt, by reference, changes to three forms used by the Department in the administration of taxes imposed on fuels and pollutants. These changes bring the forms into compliance with current administrative procedures and allow the forms to be accessed electronically through the Department of State's website.

The proposed changes to Rule 12B-5.300, F.A.C. (Aviation Fuel Licensees), are needed to incorporate a new aviation fuel exemption created by Chapter 2015-221, Laws of Florida, for certain schools providing flight training.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4403), to advise the public of the proposed changes to 12B-5.150, F.A.C. (Public Use Forms) and Rule 12B-5.300, F.A.C. (Aviation Fuel Licensees), and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department 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

12B-5.300 Aviation Fuel Licensees

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), are to adopt, by reference, changes to three forms used by the Department in the administration of taxes imposed on fuels and pollutants. These changes bring the forms into compliance with current administrative procedures and allow the forms to be accessed electronically through the Department of State's website.

The proposed changes to Rule 12B-5.300, F.A.C. (Aviation Fuel Licensees), are needed to incorporate a new aviation fuel exemption created by Chapter 2015-221, Laws of Florida, for certain schools providing flight training.

SUMMARY: The proposed amendments to Rule 12B-5.150, F.A.C., incorporate changes to three forms used in the administration of fuels and pollutants tax. The proposed changes to Rule 12B-5.300, F.A.C., incorporate a new aviation fuel exemption created by Chapter 2015-221, Laws of Florida, for certain schools providing flight training.

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 the procedures for processing written protests of assessments 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 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), 206.97, 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, 206.03, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.48, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9825, 206.9835, 206.9865, 206.9875, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.37, 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: TBA

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 Tonya Fulford 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: Kimberly Bevis, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

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 RULES 12B-5.150 AND 12B-5.300

12B-5.150 Public Use Forms.

(1)(a) through (4) No change.

Form Number	Title	Effective Date
(5) DR-156T	Florida Temporary Fuel Tax Application (R. ___10/09) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___)	___07/10

(6) through (10) No change

(11) DR-176	Application for Air Carrier Fuel Tax License (R. ___10/09) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___)	___07/10
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(12) No change.

(13) DR-185	Application for Fuel Tax Refund Permit (R. ___05/10) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___)	___07/10
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(14) through (37) 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,_____.

12B-5.300 Aviation Fuel Licensees.

(1) through (3)(d) No change.

(e) Sales of Aviation Fuel to Certain Qualified Schools. The sale of aviation fuel to qualified colleges or universities exclusively for use in flight training is exempt from the collection of tax imposed under this section.

1. For the purposes of this exemption, a qualified college or university is one that:

a. Is based in the state of Florida;

b. Is accredited or has applied for accreditation by the Aviation Accreditation Board

International; and

c. Offers a graduate program in aeronautical or aerospace engineering or offers flight training through a school of aeronautics or college of aviation.

In addition, a college must be a tax-exempt organization under s. 501(c)(3) of the Internal Revenue Code to qualify for this exemption.

2. The following is a suggested certificate to be provided by the qualified college or university to a terminal supplier or wholesaler to purchase aviation fuel exempt from tax:

Exemption Certificate for Purchase of Aviation Fuel by Qualified Colleges and Universities

I, the undersigned individual, on behalf of _____ (name of college or university), certify that such college or university qualifies for an exemption from

aviation fuel tax pursuant to s. 206.9825(1)(e), Florida Statutes, and that such college or university:

- Is based in the state of Florida,
- Is a tax-exempt organization under s. 501(c)(3) of the Internal Revenue Code, if the school is a college.
- Is accredited by or has applied for accreditation by the Aviation Accreditation Board International; and
- Offers a graduate program in aeronautical or aerospace engineering or offers flight training through a school of aeronautics or college of aviation.

I further certify that the fuel purchased using this Certificate will be used exclusively for use in flight training by the college or university I represent. I understand that if the fuel is used for any purpose other than flight training, then the college or university must pay tax on the purchase price of the fuel directly to the Department of Revenue.

Under the penalties of perjury, I declare that I have read the foregoing Certificate and the facts stated in it are true.

SIGNATURE OF PURCHASER, AUTHORIZED AGENT, OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

3. Terminal suppliers and wholesalers who sell aviation fuel to qualified colleges or universities may obtain a credit for tax paid on the number of gallons delivered to the qualified

colleges or universities. To obtain a credit for tax paid, terminal suppliers and wholesalers must complete Schedule 12, Ultimate Vendor Credit. Terminal suppliers must submit the completed Schedule 12 with Form DR-309631. Wholesalers must submit the completed Schedule 12 with Form DR-309632.

(4) through (7)(b) No change.

(c)1. Refund to Certain Qualified Schools for Aviation Fuel Used Exclusively in Flight Training. Qualified colleges or universities may apply for a refund of tax paid on aviation fuel purchased from fixed based operators or retailers for exclusive use in flight training by filing an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

2. To qualify for a refund, the college or university must submit the following with Form DR-26:

a. Documentation establishing that the college or university is based in Florida.

b. If applicable, documentation establishing that the college is a tax-exempt organization under s. 501(c)(3) of the Internal Revenue Code.

c. Documentation establishing that the college or university is accredited or has applied for accreditation by the Aviation Accreditation Board International.

d. Documentation showing that the college or university offers a graduate program in aeronautical or aerospace engineering or offers flight training through a school of aeronautics or college of aviation.

e. Invoices or receipts showing the amount of tax paid.

f. A list of equipment, including aircraft identification numbers, in which the aviation fuel was used.

g. Fuel reports detailing the amount of aviation fuel used in the equipment.

(8) through (9) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9835, 206.9865, 206.9875, 213.37, FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 1-20-14, _____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis

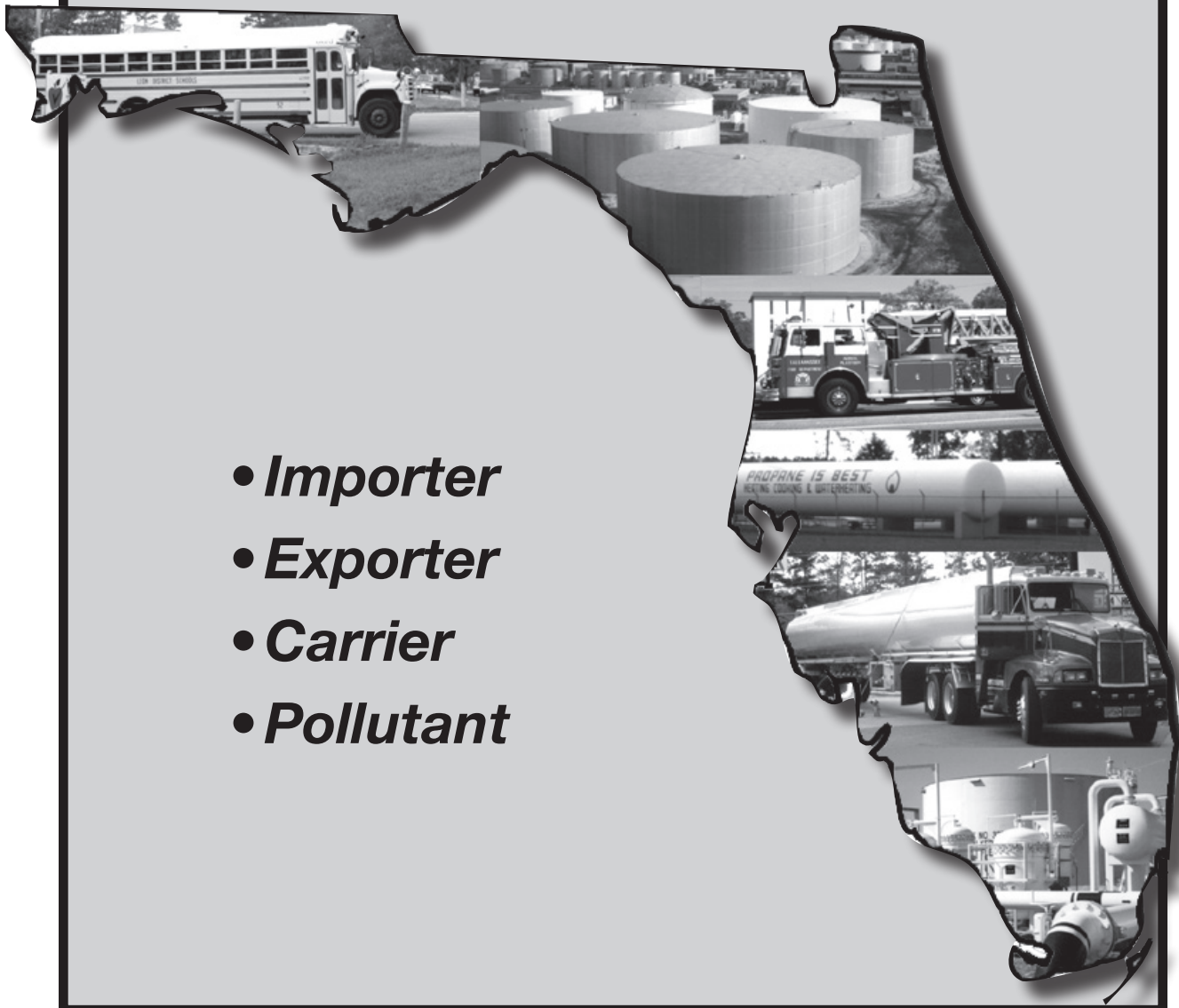
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 27, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September
22, 2015.

FLORIDA TEMPORARY FUEL TAX APPLICATION

- *Importer*
- *Exporter*
- *Carrier*
- *Pollutant*





Florida Temporary Fuel Tax Application

DR-156T
R. 01/16

General Information

A person may obtain a temporary importer, exporter, pollutant, or carrier fuel tax license when the Governor of Florida has declared a state of emergency, or when the President of the United States has declared a major disaster in Florida or in any other state or territory of the United States.

“Importer” means any person that has met the requirements of section (s.) 206.051, Florida Statutes (F.S.), and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into this state by common carrier or company-owned trucks.

“Exporter” means any person who has met the requirements of s. 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or direct from a terminal rack to a destination outside the state.

“Carrier” means every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing-head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside the state.

“Florida Pollutant Importer” means any person who imports into or causes to be imported into Florida, taxable pollutants for sale, use, or otherwise.

When a state of emergency is declared in Florida, a person may obtain an importer or carrier fuel tax license to import or transport fuel into this state

When a major disaster has been declared in any state or territory other than Florida, a person may obtain an exporter or carrier fuel tax license to export or transport fuel to the state or territory where the disaster has been declared.

A temporary license will expire on the last day of the month after the month in which a license is issued.

A temporary license may be extended for the duration of a declared emergency or major disaster when the licensee makes a written request for such extension.

To qualify for a temporary fuel license you must:

- Have a business location in Florida or in another state, *and*
- Have a sales tax registration if located in Florida, *or*
- Have a Florida fuel tax license, *or*
- Have a fuel license issued in a state other than Florida

How many applications do I need?

To import, export, transport, or sell motor or diesel fuel in Florida during a declared state of emergency or major disaster, a person must file this application only once to engage in such business.

How do I file this application?

You must:

- Complete the application in its entirety, and
- FAX a copy of the application to (850) 922-5938, and
- Mail the original signed application to:
Fuel Unit
Florida Department of Revenue
P.O. Box 6480
Tallahassee, FL 32314-6480

Who must file this application?

Any person who seeks to import, export, transport, or sell motor and diesel fuel after the Governor of Florida or the President of the United States has declared a state of emergency or a major disaster.

How do I get more information?

- For assistance with this application or general information about fuel tax, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.
- Information, forms, and tutorials are available on our website at www.myflorida.com/dor.

NOTE: You are authorized to begin the activity for which your license was issued (importer, exporter, carrier) on the date this application is faxed to the Department

How much is the registration fee?

A registration fee is not required to get a temporary fuel license.

WARNING:

It is a third degree felony to operate without a license.

Remove instructions before returning application.



Florida Temporary Fuel Tax Application

1. Federal Employer Identification Number (FEIN) FEIN [] [] - [] [] [] [] [] [] [] []

2. Business Name _____ Phone No. _____

3. Trade Name, D.B.A. or A.K.A. _____ Fax No. _____

4. Contact Person _____ Phone No. _____ ext. _____

5. Type and Legal Organization: (Please check only one)

A) [] Corporation (check one): [] C Corp [] S Corp If corporation, check any of the appropriate boxes that apply:

[] Publicly Held Corporation [] Privately Held Corporation [] Wholly Owned Subsidiary of a Publicly Held Corporation

B) [] Partnership (check one): [] General [] Limited [] Joint Venture

C) [] Limited Liability Company (check one): [] Single Member [] Multi-member

D) [] Individual/Sole Proprietorship

E) [] Business Trust

F) [] Governmental Agency

6. Principal Business Location Address (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____

7. How would your company like to receive information on Florida fuel tax? (Please check one)

[] Mail (U.S. Postal Service)

[] Fax Fax No. _____

[] Email Email address _____

8. Please check each box that applies to your business activity.

[] Importer [] Exporter [] Common Carrier [] Private Carrier

9. Address where business records are maintained (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____

10. Mailing address (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____

11. Corporation Information

A) License Applicant: Date of Incorporation _____

If filing as a corporation, list the state in which you are incorporated: _____

List other states where your corporation has operated or is operating: _____

B) Parent Corporation (if applicable) Parent Corporation FEIN -

Parent Corporation Name _____

Parent Corporation Address _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.

12. Personnel/Partner Information: Full name, social security number (SSN), FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (Make copies of this page if additional space is needed.) **NOTE:** 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 our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

A) Name _____ SSN -- (Individual)

Home Address _____ FEIN - (Business)

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____%

B) Name _____ SSN -- (Individual)

Home Address _____ FEIN - (Business)

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____%

C) Name _____ SSN -- (Individual)

Home Address _____ FEIN - (Business)

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____%

D) Name _____ SSN -- (Individual)

Home Address _____ FEIN - (Business)

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____%

13. Carrier Information

- A) Do you transport petroleum products/fuels over the highways and/or waterways of Florida? YES NO
- If "YES," are you a common carrier? YES NO *If "NO," go to question 13(B)*
- If "YES," what mode of transportation is used to transport the fuel/petroleum products? Truck Rail Vessel Pipeline
- B) **If you are not a common carrier**, list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. (If necessary, attach a separate sheet.)

Make/Model	Year	Vehicle ID Number	Tanker Capacity (in Gallons)

14. Pollutants Storage Information

Will this business import pollutants into this state? YES NO

Licensing Information

15. Are you registered to collect and/or remit sales tax? YES NO
16. Will this business import fuels into Florida upon which there has been no precollection of Florida tax? YES NO
17. Do you transport petroleum products either for yourself or for hire? YES NO
18. Do you export fuels from this state other than by pipeline or marine vessel? YES NO
19. Do you have a fuel license issued by another state? YES NO
- IF yes, please provide the state and license number. State _____ License Number _____

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear or affirm under penalty of perjury as provided in section 837.06, Florida Statutes, that I am duly authorized to make the foregoing application and that the application and all attachments are true and correct representation(s) of the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Sworn to (or affirmed) and subscribed before me

State of _____ County of _____ this _____ day of _____, _____.

Signature of Applicant

Signature of Notary Public

Print or Type Applicant's Name

Print, Type or Stamp Name of Notary

WARNING :

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

Personally Known _____ or Produced Identification _____
Type of Identification Produced _____



Application for Air Carrier Fuel Tax License

DR-176 R. 01/16

Rule 12B-5.150 Florida Administrative Code Effective 01/16

You must complete this application with appropriate attachments and receive approval by the Florida Department of Revenue before engaging in or conducting business involving fuel in the State of Florida.

1. Federal Employer Identification Number (FEIN)

FEIN [] [] - [] [] [] [] [] [] [] []

2. Business Name _____ Phone No. _____

3. Trade Name, D.B.A. or A.K.A. _____ Fax No. _____

4. Contact Person _____ Phone No. _____ ext. _____

5. Type and Legal Organization: (Please check only one)

A) [] Corporation (check one): [] C Corp [] S Corp If corporation, check all boxes that apply:

[] Publicly Held Corporation [] Privately Held Corporation [] Wholly Owned Subsidiary of a Publicly Held Corporation

B) [] Partnership (check one): [] General [] Limited [] Joint Venture

C) [] Limited Liability Company (check one): [] Single Member [] Multi-member

D) [] Individual/Sole Proprietorship

E) [] Business Trust

F) [] Governmental Agency

6. Principal Business Location Address (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____

7. Do you receive tax-free aviation fuel under U.S. Customs bond? [] Yes [] No

If yes, enter the number of gallons received each month _____

8. Corporation Information

A) License Applicant: If filing as a corporation, list your state of incorporation: _____

List other states where your corporation has operated or is operating: _____

B) Parent Corporation (if applicable) Parent Corporation FEIN [] [] - [] [] [] [] [] [] [] []

Parent Corporation Name _____

Parent Corporation Address _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.

9. **Personnel/Partner Information:** Full name, social security number (SSN), FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (You may make copies of this page if additional space is needed.)

**DR-176
R. 01/16**

A) Name _____ **SSN** -- (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
 Corporate or Business Title _____ Interest/Ownership _____ %

B) Name _____ **SSN** -- (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
 Corporate or Business Title _____ Interest/Ownership _____ %

C) Name _____ **SSN** -- (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
 Corporate or Business Title _____ Interest/Ownership _____ %

D) Name _____ **SSN** -- (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
 Corporate or Business Title _____ Interest/Ownership _____ %

Note: 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 our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear or affirm under penalty of perjury as provided in section 837.06, Florida Statutes, that I am duly authorized to make the foregoing application and that the application and all attachments are true and correct representation(s) of the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Sworn to (or affirmed) and subscribed before me

State of _____ County of _____ this _____ day of _____, _____.

Signature of Applicant

Signature of Notary Public

Print or Type Applicant's Name

Print, Type or Stamp Name of Notary

WARNING:

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

Personally Known _____ or Produced Identification _____
 Type of Identification Produced _____

Who must register?

A commercial air carrier that operates in Florida must apply to the Department of Revenue for an air carrier fuel tax license. To obtain a license, the applicant must complete an *Application for Air Carrier Fuel Tax License* (Form DR-176) and furnish all documentation that the Department may require. The license must be renewed annually.

if delivered or postmarked after the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, state holiday, or federal holiday, your return must be postmarked or delivered to the Department by the next business day. We may assess penalty and interest if your return is not postmarked by the 20th. **You must file a return even if no tax is due.**

How much is the registration fee?

The fee for a Florida Air Carrier Fuel Tax License is \$30. The fee for renewals is also \$30.

If you make a tax payment using electronic funds transfer (EFT), transmit your payment before 5:00 p.m., ET, on the banking business day prior to the 20th.

Where do I send the application and the required fee?

Mail this application with the required fee and the applicable surety bond(s) to:
ACCOUNT MANAGEMENT / FUEL UNIT
FLORIDA DEPARTMENT OF REVENUE
PO BOX 6480
TALLAHASSEE FL 32314-6480

When do I need to contact the Department of Revenue?

- To file this application.
- If your business moves.
- If you close your business.
- If you change or add a licensable business activity.
- If your contact person changes.

Do not send cash.

How and when do I report the tax?

Once you have registered to collect and/or report aviation fuel tax, you will receive a monthly *Florida Air Carrier Fuel Tax Return* (Form DR-182). Taxes are due to the Department on the 1st day of the month following the collection period. Your return is late

What are my Electronic Payment Obligations?

You will be required to submit your payment by Electronic Funds Transfer (EFT) if you pay more than \$20,000 in aviation tax between July 1 and June 30 of any given year. You may obtain additional information on electronic filing and/or enroll for EFT on the Department’s website at www.myflorida.com/dor.

Contact Us

Information, forms, and tutorials are available on our website:

www.myflorida.com/dor

For assistance with this application or general information about fuel tax, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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

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: www.myflorida.com/dor/list



Application for Fuel Tax Refund Permit

**DR-185
R. 01/16**

Rule 12B-5.150
Florida Administrative Code
Effective 01/16

Application for year ending December 31, 20__

Business name:	Owner's name:
Mailing address:	City, State, ZIP:
Location address (other than above):	City, State, ZIP:
Business telephone number (include area code):	Fax number including area code (optional):
Federal Employer Identification Number (FEIN) or Social Security Number	Email address:

Indicate Type of Permit Requested:

- | | |
|--|---|
| <input type="checkbox"/> Municipality (see section (s.) 206.41(4)(d), Florida Statutes (F.S.))
<input type="checkbox"/> Farmer (see s. 206.41(4)(c)2., F.S.) The taxes paid on motor fuel placed in licensed and/or registered vehicles do not qualify for a refund.
<input type="checkbox"/> Mass Transit System (as defined in s. 206.86(12), F.S., see 206.41(4)(b), F.S.) A contract defining the activity, period, and expiration date must be included with the DR-185. | <input type="checkbox"/> School District (see s. 206.41(4)(e), F.S.)
<input type="checkbox"/> Commercial Fishing (as defined in s. 206.41(4)(c)3., F.S.) The taxes paid on motor fuel used for sport and/or pleasure fishing do not qualify for a refund.
<input type="checkbox"/> County (see s. 206.41(4)(d), F.S.)
<input type="checkbox"/> Private Schools (as defined in s. 1002.01(2), F.S., see s. 206.41(4)(e), F.S.)
<input type="checkbox"/> Commercial Aviation Purposes (as defined in s. 206.41(4)(c)4, F.S.) |
|--|---|

Indicate Type(s) of Fuel Used:

- Motor Fuel
 Diesel Fuel
 Alternative Fuel

Have you been convicted of bribery, theft, or false swearing within the last five years? Yes No

I hereby attest that all information provided hereon is true and correct.

Signature of Applicant or Authorized Agent

Title

Date

Mail application to:

Florida Department of Revenue
Account Management Fuel Unit
P.O. Box 6480
Tallahassee, FL 32314-6480
(800) 352-3671

1. Permits shall be effective for the calendar year issued by the Florida Department of Revenue, and shall be continuous, so long as the permit holder files refund claims during the calendar year.
2. Suppliers sales invoices are required to support the claim for refund.
3. No refund may be authorized unless a sworn or affirmed application is filed with the department no later than the last day of the month following the quarter for which the refund is claimed.
4. Permits are not transferable, except to the executor or administrator of a deceased permit holder.
5. The Florida Department of Revenue will require a corporate surety bond of \$1,000 with an Application For Refund Permit for any person who violates an applicable provision of Section 206.41, F.S., or is convicted of bribery, theft, or false swearing within the preceding five years, or if the department has evidence of the applicant's financial irresponsibility.

**NO FEE REQUIRED
WITH THIS APPLICATION**

For Official Use Only

Permit Number	Date Approved	Effective Date	Year End	Exam Initials

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 our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-6, FLORIDA ADMINISTRATIVE CODE
GROSS RECEIPTS TAX
AMENDING RULES 12B-6.005 AND 12B-6.0051

SUMMARY OF PROPOSED RULE

The proposed amendments to Rules 12B-6.005 and 12B-6.0051, F.A.C., incorporate revisions to two gross receipts tax forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-6.005, F.A.C. (Payment of Tax; Reports; Public Use Forms), adopt, by reference, changes to the Gross Receipts Tax Return, form DR-133.

The proposed amendments to Rule 12B-6.0051, F.A.C. (Public Service Tax Reporting Form), adopt, by reference, changes to the Municipal Public Service Tax Database Report, form DR-700001, used in the administration of gross receipts tax.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, pp. 4405-06), to advise the public of the proposed changes to Rule 12B-6.005, F.A.C. (Payment of Tax; Reports; Public Use Forms) and Rule 12B-6.0051, F.A.C. (Public Service Tax Reporting Form), and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

GROSS RECEIPTS TAX

RULE NO: RULE TITLE:

12B-6.005 Payment of Tax; Reports; Public Use Forms

12B-6.0051 Public Service Tax Reporting Form

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-6.005, F.A.C. (Payment of Tax; Reports; Public Use Forms), is to adopt, by reference, changes to the Gross Receipts Tax Return, form DR-133.

The purpose of the proposed amendments to Rule 12B-6.0051, F.A.C. (Public Service Tax Reporting Form), is to adopt, by reference, changes to the Municipal Public Service Tax Database Report, form DR-700001, used in the administration of gross receipts tax.

SUMMARY: The proposed amendments to Rules 12B-6.005 and 12B-6.0051, F.A.C., incorporate revisions to two gross receipts tax forms.

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 the procedures for processing written protests of assessments 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 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: 166.233, 213.06(1) FS.

LAW IMPLEMENTED: 166.233, 203.01, 203.012, 213.255(1), (2), (3), 213.37, 213.755, 215.26 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: TBA

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 Tonya Fulford 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 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution,

Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-6, FLORIDA ADMINISTRATIVE CODE
GROSS RECEIPTS TAX
AMENDING RULES 12B-6.005 AND 12B-6.0051

12B-6.005 Payment of Tax; Reports; Public Use Forms.

(1)(a) No change.

(b) Form DR-133, Gross Receipts Tax Return (January 2016, hereby incorporated by reference, effective 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____) (~~R-07/07, effective 09/08~~), hereby incorporated by reference, is the return to be used to report the gross receipts tax imposed on utility services. Copies of this form are available, without cost, by one or more of the following methods: 1) downloading selected forms from the Department's Internet site at www.myflorida.com/dor; or, 2) calling the Department at 1(800)352-3671, Monday through Friday, 8:00 a.m. to 5:00 p.m. (Eastern Time); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(c) through (2) No change

Rulemaking Authority 213.06(1) FS. Law Implemented 203.01, 203.012, 213.255(1), (2), (3), 213.37, 213.755, 215.26 FS. History—New 11-13-78, Amended 7-1-80, 8-26-81, Formerly 12B-6.05, Amended 10-4-89, 12-19-89, 5-4-03, 9-28-04, 9-18-08, 2-17-15,_____.

12B-6.0051 Public Service Tax Reporting Form.

(1)(a) through (b) No change

Form Number	Title	Effective Date
(2) DR-700001	Municipal Public Service Tax Database Report (R. ___10/01) (<u>http://www.flrules.org/Gateway/reference.asp?No=Ref-____</u>)	___05/03

Rulemaking Authority 166.233, 213.06(1) FS. Law Implemented 166.233 FS. History–New
4-5-98, Amended 5-4-03, 9-18-08,____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 27, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September
22, 2015.



Gross Receipts Tax Return

DR-133
R. 01/16

Rule 12B-6.005
Florida Administrative Code
Effective 01/16

Mail to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

Name and address if not preprinted:

Certificate #:
Business Partner #:
Contract Object #:
FEIN:
Collection Period:

Location Address:

Return due date:

A return must be filed even if no tax is due or EFT payment sent.

Read pages 3 and 4 before completing this form.

What is the gross receipts tax for utility services? The tax is imposed on gross receipts from the sale, delivery, or transportation of natural gas, manufactured gas, or electricity to a retail consumer in Florida.

Line-by-Line Instructions

Column A - Taxable Gross Receipts or Costs

Line 1. Electric Receipts. Enter the total due on **taxable** electric utility service receipts.

Line 2. Use Tax/Cogeneration or Small Power Producers. Enter the total amount of costs subject to tax. **See Page 3.** A use tax component of gross receipts tax may impact persons who cannot prove payment of tax.

Line 3. Gas Receipts. Enter the total due on **taxable** gas receipts. **See Page 4.** Use the appropriate fiscal year index price for each class of customer (residential, commercial, or industrial).

Column B - Tax Rate

Lines 1-3. The current tax rate is printed on the return.

Column C - Tax Due

Lines 1-3. Multiply the amount in Column A (Taxable Gross Receipts or Costs) by the tax rate in Column B.

Line 4. Column C Total. Enter the total of Lines 1, 2, and 3.

Line 5a. DOR Credit Memo. Enter the amount of credit memo issued by DOR and attach a copy of the original memo.

Line 5b. Other Credits. Enter the amount of allowable credits, such as gross receipts taxes paid to a service provider for taxable services that are resold by you.

Line 5. Total Credits. Enter the total of Lines 5a and 5b.

Line 6. Amount of Tax Due. Subtract Line 5 from Line 4. Enter total amount of tax due. If your return is late, complete Lines 7 and 8. If timely, skip to Line 9.

(continued on page 2)

****Complete both sides of coupon. Detach coupon and return with payment.****

Florida Department of Revenue		Gross Receipts Tax Return		HD/PM Date:	/	/	DR-133 R. 01/16
		Column A Taxable Gross Receipts or Costs	Column B Tax Rate 2.5%	Column C Tax Due (AxB)			
1. Electric Receipts			X .025				
2. Use Tax/Cogeneration or Small Power Producers (See Page 3)			X .025				
3. Gas Receipts (See Page 4)			X .025				
		4. Column C Total					
5a. DOR Credit Memo	5b. Other Credits	5. Total Credits					
CERTIFICATE #		COLLECTION PERIOD		6. Amount of Tax Due (Line 4 minus Line 5)			
Name Address City/St/ZIP		7. Penalty Amount Due (See instructions for rates)					
		8. Interest Amount Due (See instructions for rates)					
		9. Total Due with Return (Add Lines 6, 7, and 8)					

Due:

Late After:

Check here if payment was made electronically.

DR-133

Who must file a return?

Distribution Company. Each distribution company that receives payment for the sale or transportation of natural or manufactured gas or electricity to a retail consumer in Florida must report and remit the gross receipts tax from utility services.

“Distribution company” means any person owning or operating local electric, or natural or manufactured gas, utility distribution facilities within Florida for the transmission, delivery, and sale of electricity or natural or manufactured gas. The term does not include natural gas transmission companies that are subject to the jurisdiction of the Federal Energy Regulatory Commission.

Use Tax. Any person who imports into this state electricity, natural gas, or manufactured gas, or severs natural gas for his or her own use as a substitute for purchasing utility, transportation, or delivery services taxable under Chapter 203, F.S., who cannot prove payment of tax, must register and report and remit gross receipts tax. Tax is applied to the “cost price” of electricity as provided in s. 212.02(4), F.S.

Cogeneration or Small Power Producers are required to report and remit gross receipts tax. Tax is applied to the “cost price” of electricity as provided in s. 212.02(4), F.S.

Electricity produced by cogeneration or by small power producers is electricity that is:

- Transmitted and distributed by a public utility between two locations of a customer of a utility according to s. 366.051, F.S.
- Produced for the producers’ own use as a substitute for electrical energy produced by an electric utility.

What is exempt?

A complete list of tax-exempt transactions is provided in Chapter 203, F.S. Examples of exemptions include:

- A sale, transportation, or delivery of natural or manufactured gas or electricity for resale when documented in compliance with Department rules.
- Wholesale sales of electric transmission service.
- The use of natural gas in the production of oil or gas, or use of natural or manufactured gas by a person transporting natural or manufactured gas, when used and consumed in providing such services.
- The sale or transportation to, or use of, natural or manufactured gas by a person eligible for an exemption under s. 212.08(7)(ff)2., F.S.
- A sale, transportation, or delivery of natural or manufactured gas for use as a fuel in the generation of electricity.

Taxable Gross Receipts or Costs (use for completing Column A, Line 2)

Use tax/cogeneration or small power producers should enter in Column A, Line 2, the total taxable cost price of electricity or natural gas or manufactured gas, and follow the line-by-line instructions.

“Cost price” is defined in s. 212.02(4), F.S., as the actual cost of articles of tangible personal property without any deductions for the cost of materials used, labor or service costs, transportation charges, or expenses.

Index Price Calculations

Go to www.myflorida.com/dor/taxes, select “**Tax & Interest Rates**,” and then select “**Gross receipts tax index prices**” for current index prices used to calculate gross receipts.

Taxable Gross Receipts for Gas Receipts (use for completing Column A, Line 3)

Distribution Company: The tax levied on a distribution company’s gross receipts from the sale or transportation of natural gas or manufactured gas is determined by dividing the number of cubic feet delivered by 1,000 and multiplying the resulting number by the appropriate index price (residential, commercial, or industrial).

Index Price: The Florida price per 1,000 cubic feet for retail consumers in the previous calendar year as published in the United States Energy Information Administration Natural Gas Monthly and announced by the Department of Revenue on June 1 of each year. The price will be effective for the 12-month period beginning July 1 of that year.

Index Price Calculations for Column A, Line 3 – Gas Receipts:

1. Total number of cubic feet delivered to **residential customers** divided by 1,000, then multiplied by current index price.
2. Total number of cubic feet delivered to **commercial customers** divided by 1,000, then multiplied by current index price.
3. Total number of cubic feet delivered to **industrial customers** divided by 1,000, then multiplied by current index price.

Add the totals for all classes of customers and enter the result in Column A, Line 3. Follow the line-by-line instructions to complete the return.

Example: A distribution company sells 3 million cubic feet of natural/manufactured gas (for illustration only – index prices change yearly on July 1):

1. Residential customers: (1,000,000 divided by 1,000) multiplied by current index price (\$22.00) = \$22,000
2. Commercial customers: (1,000,000 divided by 1,000) multiplied by current index price (\$13.81) = \$13,810
3. Industrial customers: (1,000,000 divided by 1,000) multiplied by current index price (\$11.77) = \$11,770
4. Add the results from 1 through 3 (\$22,000 + \$13,810 + \$11,770 = \$ 47,580). Enter the total in Column A, Line 3.

Contact Us

Information, forms, and tutorials are available on our website: www.myflorida.com/dor

To speak with a Department of Revenue representative, call Taxpayer Services,

8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

To find a taxpayer **service center** near you, go to: www.myflorida.com/dor/contact.html

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

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: www.myflorida.com/dor/list



Municipal Public Service Tax Database Report

This form is intended to be used to comply with section 166.233(2), Florida Statutes. All Florida municipalities and charter counties must provide this information to the Florida Department of Revenue, sending changes as they occur. Any change in a tax levy or rate must be reported at least 120 days before the change occurs.

Please fill in all information on each municipal public service not administered by a municipality, or its separate utility authority, board, or commission. (No information is required for any service administered by a municipality or its separate authority, board, or commission.)

Note: Tax levies for communications services are no longer reported to the Department of Revenue using this form. To report communications service tax levies and levy changes local officials must use form DR-700021.

Municipality _____ County _____

Service	New Tax Rate**	Effective Date	Government Contact Person	Telephone	Street/PO Box	City	ZIP Code
Gas:							
Natural							
Liquefied Petroleum							
Manufactured							
Electric							
Water							
Fuel Oil/Kerosene							

**Enter tax rate. If existing tax is repealed, enter "0%" for "New Tax Rate". If voluntarily reporting self-administered tax, enter tax rate and "S/A."

Preparer Name _____ Preparer Phone _____ Preparer Signature _____ Date _____

Return completed form to:
John Crotty, RISE Coordinator
Revenue Accounting and Local Government
MS 1-3628
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0136

Phone 850-717-6430
Fax 850-921-1171

For DOR Use Only
Date Entered _____
By _____

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE
SEVERANCE TAXES, FEES, AND SURCHARGES
AMENDING RULE 12B-7.031

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-7.031, F.A.C., revise forms used to administer the Miami-Dade County Lake Belt mitigation fee and water treatment plant upgrade fee.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-7.031, F.A.C. (Public Use Forms), adopt, by reference, changes to forms used to administer the Miami-Dade County Lake Belt mitigation fee and water treatment plant upgrade fee.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4404), to advise the public of the proposed

changes to Rule 12B-7.031, F.A.C. (Public Use Forms), and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department 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-7.031 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-7.031, F.A.C. (Public Use Forms), is to adopt, by reference, changes to forms used to administer the Miami-Dade County Lake Belt mitigation fee and water treatment plant upgrade fee.

SUMMARY: The proposed amendments to Rule 12B-7.031, F.A.C., revise forms used to administer the Miami-Dade County Lake Belt mitigation fee and water treatment plant upgrade fee.

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 the procedures for processing written protests of assessments 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 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), 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.

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: TBA

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 Tonya Fulford 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 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

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 RULE 12B-7.031

12B-7.031 Public Use Forms.

(1)(a) through (b) No change

Form Number	Title	Effective Date
(2) DR-146	Miami-Dade County Lake Belt Mitigation and Water Treatment Upgrade Fees Tax Return (R. ___11/07 (<u>http://www.flrules.org/Gateway/reference.asp?No=Ref-___</u>))	___11/07

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,___.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 27, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September
22, 2015.



Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees Tax Return

DR-146
R. 01/16

Rule 12B-7.031
Florida Administrative Code
Effective 01/16

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.

What fees are due on this tax return?

Two fees authorized by section 373.41492, Florida Statutes (F.S.), are required to be paid using this tax return. The Lake Belt Mitigation Fee (effective 10/1/99) and the Water Treatment Plant Upgrade Fee (effective 1/1/07) are imposed on each ton of limerock and sand extracted in raw, processed, or manufactured form, by any person who engages in the business of extracting limerock or sand from within the Miami-Dade County Lake Belt Area and Township sections as defined in statute.

Who must file a tax return?

Any limerock or sand miner, or its subsidiary or affiliate, who sells the limerock or sand product is required to collect the mitigation and water treatment plant upgrade fees and forward the proceeds to the Department of Revenue.

Instructions for filing this tax return.

COMPLETE THE BACK OF THE TAX RETURN FIRST.

Lines 1 and 2:

Column A: Enter the total tons of limerock and sand extracted and sold or transferred during the collection period on both Lines 1 and 2.

Column B: The fee rates are printed on the return.

Column C, Line 1: Multiply Column A by Column B and enter the result. Carry this number to the front of the return, Line 3.

Column C, Line 2: Multiply Column A by Column B and enter the result. Carry this number to the front of the return, Line 4.

Line 3. Mitigation fee due. Enter the amount from Column C, Line 1 on reverse side.

Line 4. Water treatment plant upgrade fee due. Enter the amount from Column C, Line 2 on reverse side.

Line 5. Total. Enter the total of Line 3 plus Line 4.

Line 6. Less DOR Credit Memo. Enter the amount of any mitigation and water treatment plant upgrade fee credit memos issued by the Department.

Line 7. Net Amount Due. Enter the result of Line 5 minus Line 6.

Line 8. 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 9. 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 by using the formula in section 213.235, F.S. For current and prior period interest rates, check the Department's Internet site or contact Taxpayer Services.

Line 10. Total Due with Return. Enter the total of Lines 7, 8, and 9. Make your check or money order payable to the Florida Department of Revenue.

Detach coupon and return with payment

Florida Department of Revenue

Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees Tax Return

DOR USE ONLY
postmark or hand delivery date

DR-146
R. 01/16

Certificate Number

Collection Period

[Empty boxes for Certificate Number and Collection Period]

- 3. Mitigation fee due (from Column C, Line 1 on reverse side)
- 4. Water treatment plant upgrade fee due (from Column C, Line 2 on reverse side)
- 5. Total (Line 3 plus Line 4)
- 6. Less DOR Credit Memo
- 7. Net Amount Due (Line 5 minus Line 6)
- 8. Plus Penalty (see Instructions for rates)
- 9. Plus Interest (see Instructions for rates)
- 10. Total Due with Return (Add Lines 7, 8, and 9)

Grid for entering amounts for lines 3 through 10.



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, FEES AND SURCHARGES
AMENDING 12B-8.003

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-8.003, F.A.C., incorporate changes to five forms used in the administration of the insurance premium taxes, fees, and surcharges.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), adopt, by reference, changes to five forms used in the administration of the insurance premium taxes, fees, and surcharges.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4405), to advise the public of the proposed

changes to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department 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 purpose of the proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), is to adopt, by reference, changes to five forms used in the administration of the insurance premium taxes, fees, and surcharges.

SUMMARY: The proposed amendments to Rule 12B-8.003, F.A.C., incorporate changes to five forms used in the administration of the insurance premium taxes, fees, and surcharges.

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 the procedures for processing written protests of assessments 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 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 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: TBA

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 Tonya Fulford 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 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Revenue Program Administrator I, Technical Assistance

and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

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 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. ___ 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___04872)	___ 01/15
(b) DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907) (R. ___ 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___04872)	___ 01/15
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2014 2013 (R. ___ 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___04873)	___ 01/15
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (R. ___ 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___04874)	___ 01/15
(6) DR-350900	2014 2013 Insurance Premium Tax Information for Schedules XII and XIII, DR-908 (R. ___ 01/15)	___ 01/15

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___04875)

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,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 27, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September
22, 2015.

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

Rule 12B-8.003
Florida Administrative Code
Effective 01/16

Signature of Officer

Date

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FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE STREET
TALLAHASSEE FL 32399-0150

Rule 12B-8.003
Florida Administrative Code
Effective 01/16

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 scholarship funding credit earned with contributions made on or after July 1.

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 our 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 800-352-3671. Please visit our website at www.myflorida.com/dor 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 www.myflorida.com/dor, select "Information for Businesses and Employers", then select "Change address or account status."

Contact Us:

Information, forms, and tutorials are available on our website:
www.myflorida.com/dor

To speak with a Department of Revenue representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

To find a taxpayer **service center** near you, go to:
www.myflorida.com/dor/contact.html

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: www.myflorida.com/dor/list

**Florida Department of Revenue
Insurance Premium Taxes and Fees Return
For Calendar Year 2015**

**DR-908
R. 01/16**
Rule 12B-8.003
Florida Administrative Code
Effective 01/16



DOR USE ONLY

/ /
 POSTMARK OR HAND-DELIVERY DATE

FEIN

Florida Code

Business Partner No.

Original Return Final Return
 Amended Return

Reason for amended or final return: _____

Name
Address
City/St/ZIP

Computation of Insurance Premium Taxes and Fees

	US Dollars										Cents	
1. Total Premium Tax Due (Schedule I)	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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Credits Against the Tax (Schedule III)	2.	<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"/>	<input type="text"/>	<input type="text"/>
3. Net Premium Tax Due (If Line 1 minus Line 2 equals less than zero, enter zero)	3.	<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"/>	<input type="text"/>	<input type="text"/>
4. State Fire Marshal Regulatory Assessment (Schedule X).....	4.	<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"/>	<input type="text"/>	<input type="text"/>
5. Wet Marine and Transportation Tax (Schedule XI).....	5.	<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"/>	<input type="text"/>	<input type="text"/>
6. Firefighters' Pension Trust Fund (Schedule XII).....	6.	<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"/>	<input type="text"/>	<input type="text"/>
7. Municipal Police Officers' Retirement Trust Fund (Schedule XIII).....	7.	<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"/>	<input type="text"/>	<input type="text"/>
8. Retaliatory Tax (Schedule XIV).....	8.	<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"/>	<input type="text"/>	<input type="text"/>
9. Filing Fees (Note: Prepaid limited health service organizations, legal expense insurance corporations, and fraternal benefit societies must report and pay all filing fees to the Office of Insurance Regulation).....	9.	<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"/>	<input type="text"/>	<input type="text"/>
10. Commercial/Residential Policy Surcharge (Schedule XVI) plus Payment Due from Refund (Schedule XVII).....	10.	<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"/>	<input type="text"/>	<input type="text"/>
11. Total Tax Due (Sum of Line 3 through Line 10)	11.	<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"/>	<input type="text"/>	<input type="text"/>

DR-908

Form DR-908 is a machine-readable form. Please follow the hand print or machine print instructions. Use black ink.

If hand printing this document, print your numbers as shown and write one number per box. Write within the boxes.

If typing this document, type through the boxes and type all of your numbers together.

Payment Coupon 2015 Insurance Premium Taxes and Fees

Do not detach coupon.

**DR-908
R. 01/16**

To ensure proper credit to your account, enclose your check with tax return when mailing.

Check here if you transmitted funds electronically

Enter name and address, if not pre-addressed:

Name
Address
City/St/ZIP

DR-908

Return is due March 1, 2016

	US Dollars										Cents
Total amount due from Line 16	<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"/>	<input type="text"/>	<input type="text"/>
Overpayment to be Refunded from Line 17	<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"/>	<input type="text"/>	<input type="text"/>
FEIN Enter FEIN if not pre-addressed	<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"/>	<input type="text"/>	<input type="text"/>
Business Partner Number	<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"/>	<input type="text"/>	<input type="text"/>

Do not write in the space below.

9100 0 20159999 0016045031 7 3999999999 0000 2



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 plus Schedule V, Line 13)			
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.	Certified Capital Company (CAPCO) Credit (Enter here and include on Schedule XIV, Line 12, Column A)			
9.	Capital Investment Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)			
10.	Credit for Contributions to Nonprofit Scholarship Funding Organizations (Schedule V, Line 14), (Enter here and include on Schedule XIV, Line 12, Column A)			
11.	New Markets Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)			
12.	Total Credits (Sum of Line 1 through Line 11. 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.	Transfer of Enterprise Zone Excess Salary Credit from Affiliate (This line cannot exceed Line 10 minus Lines 11 and 12. Include attachment per instructions.)	→
14.	Credit for Contributions to Nonprofit Scholarship Funding Organizations [Enter the lesser of your 2015 eligible contributions plus approved carry forwards or the result of (Schedule V, Line 9 less Lines 11, 12, and 13) here and on Schedule III, Line 10.] 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
1997				.050		1997
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
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 Tax Credit (Florida Form F-1120, Line 13)	
6.	Firefighters’ Pension Trust Fund Credit (Schedule XII-B, Line 3)	
7.	Municipal Police Officers’ Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
8.	Community Contribution Credit (Total credits approved under s. 624.5105, F.S.)	
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	
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	Belleview	
183	Boca Raton	
191	Boynton Beach	
192	Bradenton	
203	Brooksville	
212	Bushnell	
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	

Code	Municipality	Total Taxable Premiums
432	Hallandale Beach	
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	
879	Shalimar	
894	South Miami	
900	Starke	
909	Sunrise	
911	Surfside	
912	Sweetwater	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	

Code	Municipality	Total Taxable Premiums
925	Temple Terrace	
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.	Enterprise Zone Portion of 20% of Salary Credit Taken (See instructions)		
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. →	
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Instructions For Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return

For Taxable Year Beginning on or After January 1, 2015

DR-908N
R. 01/16

Rule 12B-8.003
Florida Administrative Code
Effective 01/16

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 800-352-3671.

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 800-352-3671. Please visit our website at www.myflorida.com/dor 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 (formerly UCT-6) for each quarter of credit claimed and a copy of Form RTS-71 (formerly UCS-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.)

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 www.myflorida.com/dor, select "Information for Businesses and Employers", 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 quarterly 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 quarterly 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 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 scholarship funding credit earned with contributions made during the current year.

Where to Mail Your Form DR-907 and Payment:

Mail your completed Form DR-907 and payment to:
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 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

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 our website or contact Taxpayer Services (see "Contact Us").

Contact Us:

Information, forms and tutorials are available on our website at:
www.myflorida.com/dor

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, excluding holidays, at 800-352-3671.

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:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: www.myflorida.com/dor/list

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 ten (10) percent 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 12, 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. 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. 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. 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. 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. 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. 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. 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 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 10.

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 plus Schedule V, Line 13.

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. Certified Capital Company (CAPCO) Credit

Only carried forward amounts can be claimed after 2009. The certified investor shall be allowed to use no more than 10 percent (.10) of the vested premium tax credit, including any carry forward credits, per year. Any CAPCO Credit not used by the certified investor in any single year may be carried forward and applied against the premium tax liabilities of such investor for subsequent calendar years until such carry forward amount is used. **Attach a schedule reconciling all credit carryovers, transfers, and sales. If credit carryovers are used or any part of the credit is transferred, purchased, or sold under the provision of s. 288.99, F.S. (2010), attach a schedule reconciling all transfers, purchases, sales, or carryovers. For transfers, list the company name and FEIN of the certified investor and the transferee(s). For sales, list the company name and FEIN of the certified investor, the purchaser(s), and the seller(s).**

Line 9. 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. & 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 10. Credit for Contributions to Nonprofit Scholarship Funding Organizations

Enter the amount from Schedule V, Line 14.

Line 11. 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 12. Total Credits

Enter the total of Lines 1 through 11 on Line 12. The total from Line 12 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.

To the extent that the salary tax credit is limited by the 65 percent limitation, the excess of the salary tax credit that was available and exceeded the 65 percent limitation may be transferred to any insurer that is a member of that insurer's affiliated group if such excess salary credit is related to salaries and wages of employees whose place of employment is located within an enterprise zone created pursuant to Chapter 290, F.S. The amount of such excess credits to be transferred shall be calculated by multiplying the amount of such excess credits by a fraction, the numerator of which is the sum of the salaries of employees qualifying for the salary

tax credit for calendar year 2015, whose place of employment is in an enterprise zone, and the denominator is the sum of the salaries qualifying for the salary tax credit for calendar year 2015. The amount of such excess salary tax credit transferred to all affiliates may not exceed 25 percent of such excess salary tax credits.

- Any such transferred credits shall be subject to the same provisions and limitations set forth in part IV of Chapter 624, F.S.
- An affiliated group of corporations that participate in a concurrent common paymaster arrangement as defined in s. 443.1216, F.S., is not eligible to use this provision.

If an insurer is claiming a transferred salary tax credit under s. 624.509(6), F.S., attach to the return a calculation of the portion of the affiliate's (transferor's) excess salary credit related to employees whose place of employment is located in an enterprise zone, the affiliates the excess credit is being transferred to, and the name and federal identification of each entity.

Insurers claiming this credit must attach a copy of their quarterly Form RT-6 (formerly UCT-6) to their annual premium tax return, Form DR-908. Form RTS-71 (formerly UCS-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 2015. 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, Florida Administrative Code (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-.

**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.

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 paid 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. Transfer of Enterprise Zone Excess Salary Credit from Affiliate

Enter the amount of Enterprise Zone excess salary credit transferred from a member of this taxpayer's affiliated group to the taxpayer. The amount of such excess credits to be transferred shall be calculated by multiplying the amount of such excess credits by a fraction, the numerator of which is the sum of the salaries of employees qualifying for the salary tax credit for calendar year 2015, whose place of employment is in an enterprise zone, and the denominator is the sum of the salaries qualifying for the salary tax credit for calendar year 2015. The amount of such excess salary tax credit transferred

to all affiliates may not exceed 25 percent of such excess salary tax credits. An affiliated group of corporations that participate in a concurrent common paymaster arrangement as defined in s. 443.1216, F.S., is not eligible to use this provision. This line cannot exceed Line 10 minus Lines 11 and 12. Attach a calculation of the portion of the affiliate's (transferor's) excess salary credit related to employees whose place of employment is located in an enterprise zone, the affiliates the excess credit is being transferred to, and the name and federal identification of each entity.

Line 14. Credit for Contributions to Nonprofit Scholarship Funding Organizations

A credit is available against the insurance premium tax for contributions to nonprofit scholarship funding organizations (SFO). 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:

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 taxpayer may apply for approval to carry forward the credit in a subsequent year. An unused credit cannot be carried forward more than five (5) years.

Enter the lesser of your eligible contributions to a nonprofit scholarship funding organization plus approved carry forwards under ss. 624.51055 and 1002.395, F.S., during the 2015 calendar year, or the result of (Schedule V, Line 9 less Schedule V, Lines 11, 12, and 13).

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 hail, 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.

**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.

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. If zero or less, enter -0-.

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 Tax Credit

Enter the corporate income tax paid from Florida Form F-1120 (Line 13).

Line 6. Firefighters' Pension Trust Fund Credit

Enter the amount computed on Schedule XII-B, Line 3.

Line 7. Municipal Police Officers' Retirement Trust Fund Credit

Enter the amount computed on Schedule XIII-B, Line 3.

Line 8. Community Contribution Credit

Enter the total credits approved under s. 624.5105, F.S., for the tax year.

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.

**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 of such premium shall be used as the basis for the Firefighters' Pension Trust Fund assessment reported on Schedule XII and 30 percent 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, 2015. 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 ten percent for any municipality or fire control district. Please review the figures on Schedules XII and XIII of your 2015 return and the information you reported last year. **If a significant variance exists, you must attach a detailed explanation clarifying the variance between your 2014 and 2015 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 <https://pointmatch.state.fl.us>. 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% (.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 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 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 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 2015 calculated by using your Florida business.

Line 4. Enterprise Zone Portion of 20% of Salary Credit Taken

A portion of the remaining 20 percent of the salary credit provided by s. 624.509(5), F.S., (salary credit subject to limitations) shall not be taken into consideration. Calculate 20 percent of the Salary Tax Credit (Schedule III, Line 5 times 20 percent) and multiply it by a fraction, the numerator of which is the sum of the salaries qualifying for the salary credit of employees whose place of employment is located in an enterprise zone created pursuant to Chapter 290, F.S., and the denominator of which is the sum of the salaries qualifying for the salary credit. Enter the result in Column A. If a salary credit is given against the premium tax in the state of incorporation, enter in Column B, the result of the calculation of 20 percent of the salary credit multiplied by a fraction, the numerator of which is the sum of the salaries qualifying for the salary credit of employees whose place of employment is located in an enterprise zone, or similar type zone from the state of incorporation, and the denominator of which is the sum of the salaries qualifying for the salary credit. The Column B calculation is based on Florida premium volume, Florida personnel, and property.

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:

$$A \div B \times C$$

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 **Certified Capital Company (CAPCO) 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 **Capital Investment Tax 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 **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 **Credit for Contributions to Nonprofit Scholarship Funding Organizations** 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.

Any **New Markets Tax Credit** claimed on Schedule III, Line 11, 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.

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. Do not enter if less than -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 2015 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 2015 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 2015. **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:

\$40,000 (1995 FLAHIGA refund) X .001 X 8 years	=	\$320.00
\$30,000 (1998 FLAHIGA refund) X .05 X 6 years	=	<u>\$9,000.00</u>
TOTAL DUE	=	<u>\$9,320.00</u>

- 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 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.



2015 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

DR-350900
R. 01/16

Rule 12B – 8.003
Florida Administrative Code
Effective 01/16

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 <https://pointmatch.state.fl.us>. This database was created pursuant to sections (s.) 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 2015 *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 2014 and 2015 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*)

2015 Additions, Deletions, and Changes to Schedules XII and XIII

Code	City/District	Changes	
		County	Type
024	East Naples Fire Control District changed to Greater Naples Fire Rescue District	Collier	Fire
050	North Naples Fire Control District changed to North Collier Fire Control and Rescue District	Collier	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% (.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 our website at:

www.myflorida.com/dor

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, excluding holidays, at 800-352-3671.

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

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: **www.myflorida.com/dor**

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	
2.3 Federal Flood	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	

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
CREATING RULE 12C-1.0194
AMENDING RULES 12C-1.0196 AND 12C-1.051

SUMMARY OF PROPOSED RULE

New Rule 12C-1.0194, F.A.C., addresses the administration of the spaceflight projects tax credit found in s. 220.194, F.S. The amendments to Rule 12C-1.0196, F.A.C., bring the rule into compliance with the amendments made to s. 220.196, F.S., by the 2015 Legislature. The amendments to Rule 12C-1.051, F.A.C., adopt, by reference, changes to forms used by the Department in the administration of the corporate income tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 15 of Chapter 2011-76, Laws of Florida (L.O.F.), created a new tax credit for spaceflight projects to become effective October 1, 2015. New Rule 12C-1.0194, F.A.C. (Corporate Income Tax Credit for Spaceflight Projects), provides guidance to taxpayers on how they can apply for, transfer, and use the credit once it becomes effective.

Section 21 of Chapter 2015-221, Laws of Florida, amended Section 220.196, F.S., relating to the research and development tax credit. The statutory amendments changed the types of businesses that may qualify for the credit; increased the total amount of credits that may be awarded in 2016; changed the period during which applications for the credit may be submitted;

and changed the method by which credits may be awarded to qualifying businesses. The proposed amendment to Rule 12C-1.0196, F.A.C. (Research and Development Tax Credit), brings the rule into compliance with the statutory changes.

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), adopt, by reference, changes to forms used by the Department in the administration of the corporate income tax.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, pp. 4405-06), to advise the public of the proposed changes to Rule 12C-1.0194, F.A.C. (Corporate Income Tax Credit for Spaceflight Projects); Rule 12C-1.0196, F.A.C. (Research and Development Tax Credit); and Rule 12C-1.051, F.A.C. (Forms), and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department. No request was received by the Department 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-1.0194 Corporate Income Tax Credit for Spaceflight Projects

12C-1.0196 Research and Development Tax Credit

12C-1.051 Forms

PURPOSE AND EFFECT: Section 15 of Chapter 2011-76, Laws of Florida (L.O.F.), created a new tax credit for spaceflight projects to become effective October 1, 2015. The purpose of new Rule 12C-1.0194, F.A.C. (Corporate Income Tax Credit for Spaceflight Projects), is to provide guidance to taxpayers on how they can apply for, transfer, and use the credit once it becomes effective.

Section 21 of Chapter 2015-221, Laws of Florida, amended Section 220.196, F.S., relating to the research and development tax credit. The statutory amendments changed the types of businesses that may qualify for the credit; increased the total amount of credits that may be awarded in 2016; changed the period during which applications for the credit may be submitted; and changed the method by which credits may be awarded to qualifying businesses. The purpose of the proposed amendment to Rule 12C-1.0196, F.A.C. (Research and Development Tax Credit), is to bring the rule into compliance with the statutory changes.

The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Forms), is to adopt, by reference, changes to forms used by the Department in the administration of the corporate income tax.

SUMMARY: New Rule 12C-1.0194, F.A.C., addresses the administration of the

spaceflight projects tax credit found in s. 220.194, F.S.; the amendments to Rule 12C-1.0196, F.A.C., bring the rule into compliance with the amendments made to s. 220.196, F.S., by the 2015 Legislature; and the proposed amendments to Rule 12C-1.051, F.A.C., adopt, by reference, changes to forms used by the Department in the administration of the 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 the procedures for processing written protests of assessments 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 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), 220.194(8), 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.

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: TBA

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 Tonya Fulford 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: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULES IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
CREATING RULE 12C-1.0194
AMENDING RULES 12C-1.0196 AND 12C-1.051

12C-1.0194 Corporate Income Tax Credits for Spaceflight Projects.

(1) Taxpayers seeking to obtain a corporate income tax credit for spaceflight projects must apply to the Department of Economic Opportunity, as provided in Section 220.194, F.S.

(2)(a) For tax years beginning on or after October 1, 2015, a spaceflight business that has been approved and certified by the Department of Economic Opportunity may take a nontransferable corporate income tax credit of up to fifty percent (50%) of its Florida corporate income/franchise tax liability after all other credits are applied in the order provided in Section 220.02(8), F.S.

(b) A letter of certification issued by the Department of Economic Opportunity upon approval of an Application for Certification must be attached to the certified spaceflight business's Florida corporate income/franchise tax return on which the nontransferable credit for spaceflight projects is taken.

(c) A certified spaceflight business may not file a consolidated Florida corporate income/franchise tax return when claiming the nontransferable corporate income tax credit.

(3)(a) For tax years beginning on or after October 1, 2015, a spaceflight business may be approved and certified by the Department of Economic Opportunity to transfer, in whole or in

part, its Florida net operating loss that would otherwise be available to be taken on a Florida corporate income/franchise tax return, provided that the activity giving rise to the net operating loss occurred after July 1, 2011.

(b)1. To perfect the transfer, a certified spaceflight business (transferor) must provide the Department with a written Transfer Statement approved by the Department of Economic Opportunity to revenueaccounting@dor.state.fl.us. For assistance, call the Department at (850) 617-8586 during regular business hours, Monday through Friday. Persons with hearing or speech impairments may call the Florida Relay Service at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

2. The Transfer Statement must include: the date the transfer is effective; the transferee's name, address, federal employer identification number (FEIN) and/or business partner number; the tax year that the transferee intends to use the tax credit; and the amount of tax credit transferred to the transferee.

3. Upon receipt of a Transfer Statement approved by the Department of Economic Opportunity, the Department will provide the transferee and the Department of Economic Opportunity with a certificate reflecting the tax credit amount transferred. The transferee must attach the certificate to its Florida corporate income/franchise tax return on which the credit is taken. Any unused credit is forfeited and not available for use in a subsequent tax year.

(c) Net operating losses that are transferred may not be subtracted from the income of the transferor.

(d) Payments received for net operating losses that are transferred are to be treated as nonbusiness income allocable to Florida on the transferor's Florida corporate income/franchise tax return.

(4) The amount taken as a corporate income tax credit for spaceflight projects must be added to federal taxable income prior to computing the Florida corporate income/franchise tax due.

(5) An amended Florida Corporate Income/Franchise Tax Return (Form F-1120X, incorporated by reference in Rule 12C-1.051, F.A.C.) is required if the corporate income tax credit for spaceflight project is disallowed or modified by the Department or if the Department of Economic Opportunity issues a Notice of Revocation or Modification to revoke or modify a letter of certification previously issued. The taxpayer must pay additional tax and interest as may be due, computed as the difference between the tax that would have been due had the credit been computed correctly and the tax actually paid. In addition the spaceflight business is liable for a penalty equal to 100 percent of the additional tax due.

(6) Every taxpayer claiming a corporate income tax credit for spaceflight projects must retain documentation that substantiates and supports the credit until tax imposed by Chapter 220, F.S., may no longer be determined and assessed under Section 95.091(3), F.S., or under Section 220.23, F.S. Documentation to substantiate and support the credit includes copies of: the completed tax credit application submitted to the Department of Economic Opportunity; the letter of certification issued by the Department of Economic Opportunity; and the Transfer Certificate reflecting the credit amount transferred issued by the Department.

Rulemaking Authority 213.06(1), 220.194(8), 220.51 FS. Law Implemented 220.194 FS.

History—New _____.

12C-1.0196 Research and Development Tax Credit.

(1)(a)1. A research and development tax credit against Florida corporate income/franchise tax is provided in Section 220.196, F.S., to a business enterprise ~~target industry business~~ that

claims a valid research credit against federal corporate income tax for qualified research expenses as provided in section 41 of the Internal Revenue Code (26 U.S.C. s. 41). The ~~target~~ business enterprise must be a corporation, as defined in Section 220.03, F.S., and a qualified target industry business, as defined in Section 288.106, F.S. However, only qualified target industry businesses in the manufacturing, life sciences, information technology, aviation and aerospace, homeland security and defense, cloud information technology, marine sciences, materials science, and nanotechnology industries may qualify for a research and development tax credit.

2. If the related federal corporate income tax credit for increasing research activities is not extended for a tax year, a qualified target industry business will not be permitted to take the Florida research and development tax credit.

(1)(b) through (1)(c) No change.

(2)(a) To receive an annual allocation of the annual funds available for granting tax credits to qualified target industry businesses, an Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax (Form F-1196, incorporated by reference in Rule 12C-1.051, F.A.C.) must be filed with the Department between 12:00 a.m., ET, ~~on or after~~ March 20 of each year and 11:59 p.m., ET, March 26 ~~on or before December 31~~ of that same year. The application is available on the Department's website at www.myflorida.com/dor/. Taxpayers required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S. and Rule Chapter 12-24, F.A.C., must apply online using the Department's website. When the completed application is submitted online, a confirmation number will be provided to confirm receipt of the application.

(b) A business enterprise must attach a letter from the Department of Economic Opportunity,

certifying that the business is an eligible target industry business, to its Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax application. The Department of Economic Opportunity will provide a letter upon receiving a request.

~~(c)(b)~~ Businesses needing assistance with the Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax may call the Department at 1(800) 352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m. (Eastern Time). Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).

(d) If the total credits requested (computed as the sum of the credit allocations requested from Form F-1196 for all qualified applicants) exceed the annual credit cap, each qualified applicant will be allocated credit on a prorated basis.

~~(e)(e) Within 10 working days of March 27 Applications filed with the Department on or after March 20 of each year will be accepted by the Department until December 31 of that year, or until the annual appropriation has been completely allocated, whichever occurs first. Credits will be allocated by the Department in the order in which completed applications are received. Beginning April 1 of each year, the Department will notify eligible taxpayers by letter of the amount of credit that is allocated to them and the tax year in which the qualified target industry business may claim the credit on its Florida corporate income/franchise tax return.~~

(3) No change.

(4) A federal research credit must be taken on the federal return filed by the qualified target industry business for the same tax year in which the Florida research and development credit is taken. The amount taken as a Florida research and development credit must be added to taxable income prior to computing the Florida corporate income/franchise tax due. The Florida research

and development credit is limited to fifty percent (50%) of the Florida corporate income/franchise tax liability after all other credits are applied in the order provided in Section 220.02(8), F.S. A copy of federal Form 6765 (Credit for Increasing Research Activities) and a copy of federal Form 3800 (General Business Credit) must be attached to the Florida corporate income/franchise tax return on which the Florida research and development credit is taken. In the case of a corporate partner of a partnership that has earned a federal credit for increasing research activities, a copy of federal Form 1065, Schedule K-1 (Partner's Share of Income, Deductions, Credits, etc.), and a copy of federal Form 3800 must be attached to the Florida corporate income/franchise tax return on which the Florida research and development credit is taken.

(5) through (6)(a) No change.

(6)(b)1. Taxpayers ~~Target industry businesses~~ that have not been in existence for at least four tax years prior to the tax year in which the Florida research and development credit is claimed must reduce the amount of the credit by twenty-five percent (25%) for each year of the past four tax years that the corporation did not exist.

(6)(b)2. No change.

(7) Every taxpayer claiming a Florida research and development credit must retain documentation that substantiates and supports the credit, a copy of the letter received from the Department of Economic Opportunity certifying that the taxpayer meets the requirements of Section 220.196(2)(a)3., F.S. (i.e., is an eligible qualified target industry business), a copy of the letter received from the Department granting the credit, and a schedule reconciling all credit carryovers until tax imposed by Chapter 220, F.S., may no longer be determined and assessed under Section 95.091(3) or under 220.23, F.S. Documentation to substantiate and support the credit includes records or other evidence of the amount of qualified Florida research expenses

incurred for in-house research or for contract research expenses, that those expenses qualified under 26 U.S.C. s. 41, and that the federal credit was claimed.

Rulemaking Authority 213.06(1), 220.196(4), 220.51 FS. Law Implemented 220.196 FS.

History—New 3-12-14, Amended.

12C-1.051 Forms.

(1)(a) through (b) No change

Form Number	Title	Effective Date
(2) F-851	Corporate Income/Franchise Tax Affiliations Schedule (R. ___01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___02100)	___01/13
(3)(a) F-1065	Florida Partnership Information Return (R. ___01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___04876)	___01/15
(b) F-1065N	Instructions for Preparing Form F-1065 Florida Partnership Information Return (R. ___01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___04877)	___01/15
(4) F-1120A	Florida Corporate Short Form Income Tax Return (R. ___01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___04879)	___01/15
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (R. ___01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___04878)	___01/15
(b) F-1120N	F-1120 Instructions – Corporate Income/Franchise Tax	___01/15

Return for taxable years beginning on or after January 1, 2014

(R. ~~___01/15~~)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___04880)

(6) No Change

(7)(a) F-1120X Amended Florida Corporate Income/Franchise Tax ~~___01/13~~

Return (R. ~~___01/13~~)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02107)

(b) F-1120XN Instructions for Preparing Form F-1120X Amended ~~___01/13~~

Florida Corporate Income/Franchise Tax Return (R. ~~___01/13~~)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02108)

(8) through (11) No change

(12) F-1196 Allocation for Research and Development Tax Credit for ~~___01/15~~

Florida Corporate Income/Franchise Tax (R. ~~___01/15~~)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___04883)

(13) through (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,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 27, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September
22, 2015.



Corporate Income/Franchise Tax Affiliations Schedule
Attach this schedule to Florida Form F-1120

F-851
R. 01/16
 Rule 12C-1.051
 Florida Administrative Code
 Effective 01/16



For Calendar Year _____ or Other taxable year beginning _____, _____, and ending _____, _____.

Who must file Florida Form F-851?

This form must be used by taxpayers filing a Florida consolidated income tax return and is used to report the members of the consolidated group. It must be filed by the parent corporation of the consolidated group. You may substitute IRS Form 851 if the federal and Florida consolidated groups are identical. Report changes to the consolidated group in Part II, on the reverse side of this form.

PART I

Florida Common Parent Corporation		Federal Employer Identification Number (FEIN)
Address		
City, State, and ZIP		
No.	Name and Address of Corporation	FEIN
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
Statement of Affiliation — Do the above corporations comprise an affiliated group of corporations as described in section 1504(a) of the Internal Revenue Code?		<input type="checkbox"/> Yes <input type="checkbox"/> No
Florida Nexus Group — Check the box if the Florida consolidated group is different than the federal consolidated group. Note: Section (s.) 220.131, Florida Statutes (F.S.), requires the Florida consolidated group to be composed of the identical component members as the federal consolidated group. Only those taxpayers that made a valid election in 1985 under s. 220.131(1), F.S. (1985) to file a consolidated Florida nexus subgroup return and have continued to file as a subgroup for Florida corporate income tax purposes should check this box.		<input type="checkbox"/>

Under penalties of perjury, I declare that I have examined the above information and statements and they are true, correct, and complete to the best of my knowledge and belief, for the taxable year as stated above.

_____ Signature of Officer

_____ Date

_____ Title

_____ Telephone Number



Schedule of Consolidated Changes

PART II

Use the schedule below to record any changes that occurred during the tax year that caused the corporations included in the consolidated return to change. List all affected corporations and indicate whether they are deletions or additions by checking the correct box. Deletions are any subsidiary members that are no longer included in the consolidated return but were included in last year's return.

FEIN	Name of Corporation	✓ One		Does corporation have Florida:			NAICS Code
		Deletion	Addition	Property?	Payroll?	Sales?	
				(Yes/No)	(Yes/No)	(Yes/No)	
		<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"/>				
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		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				
		<input type="checkbox"/>	<input type="checkbox"/>				

Contact Us

Information, forms, and tutorials are available on our website: www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

To find a **taxpayer service center** near you, go to: www.myflorida.com/dor/contact.html

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.

Go to: www.myflorida.com/dor/list



Florida Partnership Information Return

F-1065
R. 01/16

Rule 12C-1.051
Florida Administrative Code
Effective 01/16



For the taxable year beginning _____, _____ and ending _____, _____.

Name of Partnership _____		<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"/> <input type="text"/>	
Street Address _____		Federal Employer Identification Number (FEIN)	
City _____	State _____	ZIP _____	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
		Principal Business Activity Code	

Part I. Florida Adjustment to Partnership Income

A. Additions to federal income:			
1. Federal tax-exempt interest			
Total interest excluded from federal ordinary income			
Less associated expenses not deductible in computing federal ordinary income	(_____)		
	Net Interest		
2. State income taxes deducted in computing federal ordinary income			
3. Other additions			
		Total	A.
B. Subtractions from federal income			B.
C. Subtotal (Line A less Line B)			C.
D. Net adjustment from other partnerships or joint ventures			D.
E. Partnership income adjustment			
1. Increase (total of Lines C and D)			E. 1.
2. Decrease (total of Lines C and D)			2.(_____)

Part II. Distribution of Partnership Income Adjustment

Partner's name and address (Include FEIN) Note: If there is no adjustment on Line E, show partner's percentage of profits in Column (b) and leave Columns (a) and (c) blank.	(a) Amount shown on Line E, Part I, above	(b) Partner's percentage of profits	(c) Column (a) times Column (b) = partner's share of Line E. Enter here and on Florida Form F-1120, Schedule I, Line 19 (if decrease, Schedule II, Line 11)
A.			
B.			
C.			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of partner or member (Must be an original signature.)	Date
	Preparer's Tax Identification Number (PTIN)	
Paid Preparer Only	Preparer's Signature	Date
	Firm's name (or yours if self-employed) and address	FEIN
		ZIP

Mail To: Florida Department of Revenue, 5050 W. Tennessee St., Tallahassee FL 32399-0135



NOTE: Please read instructions (Florida Form F-1065N) before completing the schedules below.

Part III. Apportionment Information				
III-A. For use by partnerships doing business both within and without Florida	(a) Within Florida		(b) Total Everywhere	
1. Average value of property per Schedule III-C (Line 8)				
2. Salaries, wages, commissions, and other compensation paid or accrued in connection with trade or business for the period covered by this return				
3. Sales				
III-B. For use by partnerships providing transportation services within and without Florida	(a) Within Florida		(b) Total Everywhere	
1. Transportation services revenue miles (see instructions)				
III-C. For use in computing average value of property	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 (at original cost)				
3. Land owned (at original cost)				
4. Other tangible assets (at original cost) and intangible assets (financial organizations only). Attach schedule.				
5. Total (Lines 1 through 4).				
6. Average value of property in Florida (Within Florida), add Line 5, Columns (a) and (b) and divide by 2. For average value of property everywhere (Total Everywhere), add Line 5, Columns (c) and (d) and divide by 2.				
7. Rented property - (8 times net annual rent)				
8. Total (Lines 6 and 7). Enter on Part III-A, Line 1, Columns (a) and (b)	Average Florida		Average Everywhere	

Part IV. Apportionment of Partners' Share							
Partner (Name and Address)	Percent of Interest In Partnership	Property Data		Payroll Data		Sales Data	
		Within Florida	Everywhere	Within Florida	Everywhere	Within Florida	Everywhere
A.							
B.							
C.							

NOTE: Transfer data to Schedule III - A, Florida Form F-1120.



Instructions for Preparing Form F-1065 Florida Partnership Information Return

F-1065N
R. 01/16

Rule 12C-1.051
Florida Administrative Code
Effective 01/16

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 fifth 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 five 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 **www.irs.gov**
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from **www.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:

$$\frac{\text{(corporation's Florida sales + share of partnership's Florida sales)}}{\text{(corporation's everywhere sales + share of partnership's everywhere sales)}}$$

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 for assets placed in service during the 2009 through 2014 calendar years.

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 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, 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 our website: www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: www.myflorida.com/dor/list



Florida Corporate Short Form Income Tax Return

F-1120A
R. 01/16

Rule 12C-1.051
Florida Administrative Code
Effective 01/16

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.
- It is not required to pay Federal Alternative Minimum Tax.

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 online software application will guide you through the process. Go to our website at **www.myflorida.com/dor** for more information, to register, and to enroll for e-Services.

(Continued on Page 2)

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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<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. 01/16**

Name
Address
City/St/ZIP

If Line 5 is zero "0" or less, enter "0" on Line 6.

If this amount is \$2,500 or greater, you cannot file Form F-1120A.

FEIN

DOR USE ONLY

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

Taxable Year Beginning

Taxable Year End

<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"/>
--------------------------	--------------------------	--------------------------	--------------------------	--------------------------	--------------------------

REMEMBER TO COMPLETE THE BACK OF THE FORM

9a CREDIT 9b REFUND

Who Must File a Florida Corporate Income/ Franchise Tax Return? (continued from Page 2)

- **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 Florida Form F-1120A.

General Information

When is Florida Form F-1120A Due?

Generally, Florida Form F-1120A is due the later of:

- (1) On or before the first day of the fourth month following the close of the tax year. For example, for a taxpayer with a tax year that ends December 31, the Florida Form F-1120A is due on or before April 1 of the following year; 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: www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf

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. We permit only one extension 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.

General Information (continued)

Federal Employer Identification Number (FEIN)

If you do not have an FEIN, obtain one from the IRS. You can:

- Apply online at www.irs.gov
- Apply by mail with IRS form SS-4. To obtain this form, download or order it from 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 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-by-Line Instructions (continued from page 3)

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.

Line-by-Line Instructions (continued)

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% 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 our website.

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: www.myflorida.com/dor.
- ✓ *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: www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf

Contact Us

Information, forms, and tutorials are available on our website: www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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, go to:

www.myflorida.com/dor/contact.html

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: www.myflorida.com/dor/list

Florida Corporate Income/Franchise Tax Return

F-1120
R. 01/16

Rule 12C-1.051
Florida Administrative Code
Effective 01/16

Name
Address
City/State/ZIP

Use black ink. Example A - Handwritten Example B - Typed

For calendar year beginning _____ or tax year 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 or amount from Schedule VI, whichever is greater (see instructions for Schedule VI)		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.

F-1120
R. 01/16

To ensure proper credit to your account, enclose your check with tax return when mailing.

Return is due 1st day of the 4th month after close of the taxable year.

YEAR ENDING

Check here if you transmitted funds electronically
 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		Column (a) For page 1	Column (b) For Schedule VI, AMT
1.	Interest excluded from federal taxable income (see instructions)	1.	1.
2.	Undistributed net long-term capital gains (see instructions)	2.	2.
3.	Net operating loss deduction (attach schedule)	3.	3.
4.	Net capital loss carryover (attach schedule)	4.	4.
5.	Excess charitable contribution carryover (attach schedule)	5.	5.
6.	Employee benefit plan contribution carryover (attach schedule)	6.	6.
7.	Enterprise zone jobs credit (Florida Form F-1156Z)	7.	7.
8.	Ad valorem taxes allowable as enterprise zone property tax credit (Florida Form F-1158Z)	8.	8.
9.	Guaranty association assessment(s) credit	9.	9.
10.	Rural and/or urban high crime area job tax credits	10.	10.
11.	State housing tax credit	11.	11.
12.	Credit for contributions to nonprofit scholarship funding organizations	12.	12.
13.	Renewable energy tax credits	13.	13.
14.	New markets tax credit	14.	14.
15.	Entertainment industry tax credit	15.	15.
16.	Credits for spaceflight projects	16.	16.
17.	Research and Development tax credit	17.	17.
18.	Energy Economic Zone tax credit	18.	18.
19.	Other additions (attach schedule)	19.	19.
20.	Total Lines 1 through 19 in Columns (a) and (b). Enter totals for each column on Line 20. Column (a) total is also entered on Page 1, Line 3 (of Florida Form F-1120). Column (b) total is also entered on Schedule VI, Line 3.	20.	20.

Schedule II – Subtractions from Federal Taxable Income		Column (a) For page 1	Column (b) For Schedule VI, AMT
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.	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.	2.
Note: Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.			
3.	Florida net operating loss carryover deduction (see instructions)	3.	3.
4.	Florida net capital loss carryover deduction (see instructions)	4.	4.
5.	Florida excess charitable contribution carryover (see instructions)	5.	5.
6.	Florida employee benefit plan contribution carryover (see instructions)	6.	6.
7.	Nonbusiness income (from Schedule R, Line 3)	7.	7.
8.	Eligible net income of an international banking facility (see instructions)	8.	8.
9.	s.179, IRC, expense (see instructions)	9.	9.
10.	s. 168(k), IRC, special bonus depreciation (see instructions)	10.	10.
11.	Other subtractions (attach schedule)	11.	11.
12.	Total Lines 1 through 11 in Columns (a) and (b). Enter totals for each column on Line 12. Column (a) total is also entered on Page 1, Line 5 (of Florida Form F-1120). Column (b) total is also entered on Schedule VI, Line 5	12.	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

	Column (a) Adjusted Federal Income	Column (b) Adjusted AMT Income
1. Apportionable adjusted federal income from Page 1, Line 6 (or Line 6, Schedule VI for AMT in Col. [b])	1.	1.
2. Florida apportionment fraction (Schedule III-A, Line 4 or Schedule III-D, Column [c])	2.	2.
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.	3.
4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.	4.
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.	5.
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.	6.
7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.	7.
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.	8.
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.	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. Emergency excise tax (EET) credit (see instructions and attach schedule)	8.
9. Hazardous waste facility tax credit	9.
10. Florida alternative minimum tax (AMT) credit	10.
11. Contaminated site rehabilitation tax credit (attach tax credit certificate)	11.
12. State housing tax credit (attach certification letter)	12.
13. Credit for contributions to nonprofit scholarship-funding organizations (attach certificate)	13.
14. Florida renewable energy technologies investment tax credit	14.
15. Florida renewable energy production tax credit	15.
16. New markets tax credit	16.
17. Entertainment industry tax credit	17.
18. Credits for spaceflight projects	18.
19. Research and Development tax credit	19.
20. Energy Economic Zone tax credit	20.
21. Other credits (attach schedule)	21.
22. Total credits against the tax (sum of Lines 1 through 21 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	22.

Schedule VI – Computation of Florida Alternative Minimum Tax (AMT)

1. Federal alternative minimum taxable income after exemption (attach federal Form 4626)	1.
2. State income taxes deducted in computing federal taxable income (attach schedule)	2.
3. Additions to federal taxable income (from Schedule I, Column [b])	3.
4. Total of Lines 1 through 3	4.
5. Subtractions from federal taxable income (from Schedule II, Column [b])	5.
6. Adjusted federal alternative minimum taxable income (Line 4 minus Line 5)	6.
7. Florida portion of adjusted federal income (see instructions)	7.
8. Nonbusiness income allocated to Florida (see instructions)	8.
9. Florida exemption	9.
10. Florida net income (Line 7 plus Line 8 minus Line 9)	10.
11. Florida alternative minimum tax due (3.3% of Line 10). See instructions for Page 1, Line 11	11.

NAME

FEIN

TAXABLE YEAR ENDING

Schedule R — Nonbusiness Income

Line 1. Nonbusiness income (loss) allocated to Florida

Type

Amount

Total allocated to Florida
(Enter here and on Page 1, Line 8 or Schedule VI, Line 8 for AMT)

1. _____

Line 2. Nonbusiness income (loss) allocated elsewhere

Type

State/country allocated to

Amount

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. _____

**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. \$ _____ |

* Taxpayers subject to federal alternative minimum tax must compute Florida alternative minimum tax at 3.3% and enter the greater of these two computations.

5. Computation of installments:

- | | | |
|-----------------------|--|-----------|
| Payment due dates and | Last day of 4 th month - Enter 0.25 of Line 4..... | 5a. _____ |
| payment amounts: | Last day of 6 th month - Enter 0.25 of Line 4 | 5b. _____ |
| | Last day of 9 th 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. \$ _____ |

F-1120 INSTRUCTIONS

Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2015.

F-1120N
R. 01/16

Rule 12C-1.051
Florida Administrative Code
Effective 01/16

Florida conforms to the 2015 Internal Revenue Code (IRC). See Tax Information Publication (TIP) #15C01-04 for more information.

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 www.myflorida.com/dor, select "Information for Businesses and Employers," then select "Change address or account status."



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
- ◆ Form ordering instructions p. 15

Florida Department of Revenue

www.myflorida.com/dor

Instructions for preparing Florida Form F-1120 for taxable years beginning on or after January 1, 2015

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.
- It is not required to pay Federal Alternative Minimum Tax.

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 2015 software to produce 2016 tax forms.
- ◆ Visit the Department's website to obtain a list of approved software vendors.
- ◆ If you used software to produce your tax return last year, you will not receive a corporate income tax return package this year.

When is Florida Form F-1120 Due?

Generally, Florida Form F-1120 is due the later of:

- (1) On or before the first day of the fourth month following the close of the tax year. For example, for a taxpayer with a tax year that ends December 31, the Florida Form F-1120 is due on or before April 1 of the following year; 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 the Department's website at:

www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf

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 15.

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. We permit only one extension 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% 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 our website.

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, 4626, 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 www.irs.gov
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from 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 our website 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, payments are due on April 30, June 30, September 30, and December 31. To obtain Florida Form F-1120ES, see "Contact Us" on page 15. 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: www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf

To pay estimated tax, go to the Department's website.

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 Statutes do not provide for a separate calculation for an Alternative Minimum Tax (AMT) net operating loss. You must use the regular NOLD available against regular taxable income or Alternative Minimum Taxable Income (AMTI). The NOLD carryover will be reduced by the amount actually used as a deduction from the regular Florida taxable income or the Florida AMTI. The Florida Income Tax Code does not limit the amount of the NOLD to 90 percent of the alternative minimum taxable income before the NOLD.

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, Column (a).

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, Column (a).

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, Column (a).

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 H-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 or the amount from Schedule VI (Computation of Florida Alternative Minimum Tax), Line 11, whichever is greater. See instructions for Schedule VI.

Line 12 - Credits Against the Tax

Enter the total credits against the tax from Schedule V, Line 22. 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 15.

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 scholarship funding credit earned with contributions made during 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 M

All taxpayers must answer questions A through M.

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 www.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 - Check the "Depreciation election" (General Rule, Election A, or Election B). Taxpayers beginning business in Florida on or after January 1, 1987, should check General Rule. See "Depreciation Elections."

Question F - 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 G - 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 H-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-subsidary group, please indicate the parent corporation on your attached list. Attaching the list shows consent to an unequal apportionment of the Florida exemption.

Question H-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 H-3 - Check the appropriate box to indicate if the federal common parent has sales, property or payroll in Florida.

Question I - Enter the address where the corporate books and records are located.

Question J - Check the appropriate box to indicate if you are a member of a partnership or joint venture that does business in Florida.

Question K - Provide the date of your latest IRS audit and list the years examined.

Question L - Please provide the name, a telephone number, and email address of the person to contact regarding this return.

Question M - Indicate the form number of the return filed with the IRS.

Depreciation Elections

The “**General Rule**” refers to s. 220.03(5)(a), F.S. Pursuant to this section, all amendments to the Internal Revenue Code of 1954 enacted after January 1, 1980, and before January 1, 1982, and have effective dates prior to January 1, 1982, were given effect under Chapter 220, F.S., retroactively to the effective date of such amendments. Taxpayers who elected to be governed by the General Rule; or did not make a valid election pursuant to s. 220.03(5)(b), F.S., or s. 220.03(5)(c), F.S., for taxable years beginning prior to January 1, 1987, were subject to the Emergency Excise Tax (EET) on assets placed in service between January 1, 1981, and December 31, 1986, for tax years ending prior to January 1, 2012.

“**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. Enter this adjustment on Schedule I, Line 19.

“**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. Enter this adjustment on Schedule I, Line 19.

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, Election A, or Election B) of each included corporation must be attached.

Schedule I – Additions and/or Adjustments to Federal Taxable Income

Note: Taxpayers required to complete Schedule VI (Alternative Minimum Tax) must complete Column (b).

Line 1 - Interest Excluded from Federal Taxable Income

Column (a). 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.

Column (b). Enter the amount entered under Column (a), less the amount already included in federal alternative minimum taxable income (usually 60 percent), including interest on private activity bonds and interest included in the adjusted current earnings (ACE) adjustment.

Line 2 - Undistributed Net Long-Term Capital Gains

Columns (a) and (b). 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

Column (a). 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.

Column (b). The net operating loss deduction should be the amount on the federal Form 4626.

Line 4 - Net Capital Loss Carryover

Columns (a) and (b). 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

Columns (a) and (b). 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

Columns (a) and (b). 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

Columns (a) and (b). 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

Columns (a) and (b). 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

Columns (a) and (b). 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 21.

Line 10 - Rural and/or Urban High Crime Area Job Tax Credits

Columns (a) and (b). 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

Columns (a) and (b). Enter the amount from Line 12 of Schedule V. This is the amount taken as the state housing tax credit for the taxable year.

Line 12 - Credit for Contributions to Nonprofit Scholarship-Funding Organizations

Columns (a) and (b). Enter the amount from Line 13 of Schedule V. This is the amount taken as a credit for contributions to nonprofit scholarship-funding organizations for the taxable year.

Line 13 - Renewable Energy Tax Credits

Columns (a) and (b). Enter the total of the amounts from Lines 14 and 15 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

Columns (a) and (b). Enter the amount from Line 16 of Schedule V. This is the amount taken for the new markets tax credit for the taxable year.

Line 15 - Entertainment Industry Tax Credit

Columns (a) and (b). Enter the amount from Line 17 of Schedule V. This is the amount taken as the entertainment industry tax credit for the taxable year.

Line 16 - Credits for Spaceflight Projects

Columns (a) and (b). Enter the amount from Line 18 of Schedule V. This is the amount taken as credits for spaceflight projects for the taxable year.

Line 17 - Research and Development Tax Credit

Columns (a) and (b). Enter the amount from Line 19 of Schedule V. This is the amount taken as the research and development tax credit for the taxable year.

Line 18 - Energy Economic Zone Tax Credit

Columns (a) and (b). Enter the amount from Line 20 of Schedule V. This is the amount of the energy economic zone tax credit taken for the taxable year.

Line 19 - Other Additions

Attach explanatory schedules. Examples:

(1) Partnership adjustment.

Columns (a) and (b). 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.

Columns (a) and (b). 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.

Column (a). The required depreciation adjustment is for Election A and Election B taxpayers (see Depreciation Elections section on page 7). 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.

Column (b). Taxpayers who were required to include an amount as a tax preference item on federal Form 4626 for assets for which a depreciation adjustment was made in Column (a) pursuant to s. 220.03(5)(b) or (c), F.S., should adjust the amount included in Column (a) by the amount of the tax preference addition.

Taxpayers required to include amounts in the adjusted current earnings (ACE) adjustment should adjust the amount included in Column (a) by the amount of the depreciation ultimately included in the ACE 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.

(4) Emergency excise tax credit.

Columns (a) and (b). Beginning with tax years ending in 2012, an addition is required for the amount of emergency excise tax credit (s. 220.195, F.S.) that is deductible from gross income in the computation of taxable income for the taxable year per s. 220.13(1)(a)6., F.S.

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.

Note: Taxpayers required to complete Schedule VI (Computation of Florida Alternative Minimum Tax) must complete Column (b).

Line 1 - Gross Foreign Source Income Less Attributable Expenses

Columns (a) and (b). 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

Columns (a) and (b). 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

Columns (a) and (b). See Florida Net Operating Loss Carryover Deduction instructions (page 4).

Line 4 - Florida Net Capital Loss Carryover Deduction

Columns (a) and (b). See Florida Net Capital Loss Carryover Deduction instructions (page 4).

Line 5 - Florida Excess Charitable Contribution Carryover

Columns (a) and (b). See Florida Excess Contribution Carryover Deductions instructions (page 5).

Line 6 - Florida Employee Benefit Plan Contribution Carryover

Columns (a) and (b). See Florida Excess Contribution Carryover Deductions instructions (page 5).

Line 7 - Nonbusiness Income

Columns (a) and (b). 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

Columns (a) and (b). 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

Columns (a) and (b). Enter one-seventh of the amounts that were added back for s. 179, IRC, expense in excess of \$128,000 for each tax year beginning in 2009 and 2011 through 2014; and in excess of \$250,000 for tax years beginning in 2010. Attach a schedule showing the year and amount of the original addition and the amount of the subtraction, including subtractions claimed in earlier years.

Line 10 – s. 168(k), IRC, Special Bonus Depreciation

Columns (a) and (b). Enter one-seventh of the amounts that were added back for the special bonus depreciation under s. 168(k), IRC, for assets placed in service during the 2009 through 2014 calendar years. Attach a schedule showing the year and amount of the original addition and the amount of the subtraction, including subtractions claimed in earlier years.

Line 11 - Other Subtractions

Columns (a) and (b). 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.

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, 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. We weight the apportionment factors 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.

Taxpayers required to compute Florida alternative minimum tax

(see instructions for Schedule VI, page 14) must compute the Florida portion of adjusted federal income in Column (a) and the Florida portion of adjusted federal alternative minimum taxable income in Column (b). Taxpayers not required to compute Florida alternative minimum tax should only compute the Florida portion of adjusted federal income in Column (a).

Column (a) - Apportionment of Adjusted Federal Income

Line 1, Column (a) - Apportionable Adjusted Federal Income

Enter the adjusted federal income from Line 6 on the front page of Florida Form F-1120.

Line 2, Column (a) - Florida Apportionment Fraction

Enter the Florida apportionment fraction from either Schedule III-A, Line 4 or Schedule III-D, Column (c).

Line 4, Column (a) - 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, Column (a) - 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 4.

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, Column (a) - 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, Column (a) - 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, Column (a) - Total Carryovers Apportioned to Florida

Add Column (a), Lines 4 through 7, and enter the total.

Line 9, Column (a) - Adjusted Federal Income Apportioned to Florida

Subtract Line 8, Column (a) from Line 3, Column (a) and enter the difference on this line and on the front page of Florida Form F-1120 (Line 7).

Column (b) - Apportionment of Adjusted Alternative Minimum Taxable Income

Line 1, Column (b) - Apportionable Adjusted Federal Income

Enter the adjusted federal alternative minimum taxable income from Schedule VI, Line 6.

Line 2, Column (b) - Florida Apportionment Fraction

Enter the Florida apportionment fraction from either Schedule III-A, Line 4 or Schedule III-D, Column (c).

Lines 4 through 7, Column (b) - Net Operating Loss and Other Carryovers

Follow instructions for Schedule IV, Lines 4 through 7, Column (a); instructions for Schedule VI; and see the various carryover deduction instructions on pages 4 and 5.

Line 8, Column (b) - Total Carryovers Apportioned to Florida

Add Column (b), Lines 4 through 7, and enter the total.

Line 9, Column (b) - Adjusted Federal Income Apportioned to Florida

Subtract Line 8, Column (b) from Line 3, Column (b) and enter the difference on this line and on Schedule VI, 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 21. You may find the instructions for the credit with the instructions for Line 21.

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 - Emergency Excise Tax (EET) Credit

Beginning with tax years ending in 2012, there is a new emergency excise tax credit (s. 220.195, F.S.) which is equal to all of the emergency excise tax paid but not taken as a credit to be entered on this line. You may carry forward any unused credit for a period not to exceed five (5) years.

Note: Taxpayers must include the amount of any credit claimed that is deductible for the taxable year on Schedule I, Line 19 per s. 220.13(1)(a)6., F.S.

Attach a schedule showing computations to support the credit claimed.

Line 9 - 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 10 - 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 subsequent to the tax year for which Florida AMT was paid. The amount of the credit is equal to the amount of AMT paid over the “regular” tax that would have otherwise been due without application of the credit for contributions to nonprofit scholarship-funding organizations (s. 220.1875, F.S.) and the Florida renewable energy production tax credit (s. 220.193, F.S.).

The amount of AMT credit that may be taken in a subsequent tax year is limited to the amount of “regular” tax that is due over the amount of AMT that would be due if the AMT statutes were applicable.

Line 11 - 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 12 - 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 13 – Credit for Contributions to Nonprofit Scholarship-Funding Organizations

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 this credit before it can be taken. If the credit granted is not fully used in any one year, the taxpayer may apply for approval to carry forward the credit in a subsequent year. An unused credit cannot be carried forward more than five (5) years.

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 14 - 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 15 - 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 16 – 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 17 – 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 <http://www.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 18 – Credits for Spaceflight Projects

A credit is available against Florida corporate income tax for spaceflight businesses that meet specified job creation and investment requirements and are certified by the Department of Economic Opportunity. Attach a copy of the Department of Economic Opportunity’s approval/certification letter to the return.

Note: Taxpayers must include the amount claimed for the current taxable year on Schedule I, Line 16.

Line 19 - 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 17.

Line 20 - 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 18.

Line 21 - 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 22 - Total Credits Against the Tax

Enter the sum of Lines 1 through 21 on this line and on the front page of Florida Form F-1120 (Line 12).

Schedule VI – Computation of Florida Alternative Minimum Tax (AMT)

If you did not pay federal AMT for the related federal taxable year, you will not have to pay AMT to Florida.

Corporations required to pay federal AMT must compute the amount of “regular” Florida corporate income/franchise tax and the amount of Florida AMT that may be due. The corporation is liable for whichever amount is greater.

Florida AMT is 3.3 percent of the Florida alternative minimum taxable income (AMTI). The computation of the Florida AMTI is similar to the computation of the regular Florida taxable income. The primary difference is the starting point for the computation. The federal AMTI, after exemption, is the base used for computing the Florida AMTI.

A corporation that is part of an affiliated group, which 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 is true even if the individual corporation would not have been subject to federal AMT if a separate federal return had been filed. The separate corporation must compute its federal AMTI using a pro forma federal Form 4626. The amounts reflected on the pro forma 4626 should be the actual amounts computed as the federal AMTI after the exemption. The federal form instructions indicate that zero should be entered if the actual amount is less than zero. The actual amount should be reflected for purposes of computing the Florida AMT.

The Florida Income Tax Code does not create a separate net operating loss deduction (NOLD) for AMT purposes or limit the amount of the NOLD to 90 percent of AMTI before the NOLD. See the Florida Net Operating Loss Carryover Deduction (NOLD) instructions on page 4. Any available tax credits itemized in Schedule V should be used against the amount of AMT due.

Line 1 - Federal Alternative Minimum Taxable Income (AMTI) after Exemption

Enter the amount of federal AMTI, after the allowed \$40,000 exemption or reduced exemption stated on the federal Form 4626.

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. Prepare a list

identifying the amount of tax and the state to which it was paid and attach it to Florida Form F-1120.

Line 3 - Additions to Federal Taxable Income

Enter the amount from Schedule I, Line 20, Column (b).

Line 5 - Subtractions from Federal Taxable Income

Enter the amount from Schedule II, Line 12, Column (b).

Line 7 - Florida Portion of Adjusted Federal Income

If the taxpayer’s business is conducted entirely within Florida, enter the amount reported on Schedule VI, Line 6 on this line, also.

If the taxpayer’s business is also conducted outside Florida, complete Column (b) titled “Adjusted AMT Income” in Schedule IV. On Schedule VI, Line 7, enter the amount from Schedule IV, Line 9, Column (b).

Line 8 - Nonbusiness Income Allocated to Florida

If the taxpayer’s business is conducted entirely within Florida, enter zero. If the business is also conducted outside Florida, enter the amount from Schedule R, Line 1.

Line 9 - Florida Exemption

Use the instructions on page 5 for completing Florida Form F-1120, Line 9.

Note: The amounts entered in Schedule VI are not reduced by any amount entered on the front page of Florida Form F-1120.

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). AMT filers should enter the amount of nonbusiness income allocated to Florida on Schedule VI, 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	0.123456	\$ 92,592	\$ (123,456)	\$ (30,864)	\$ (30,864)
2008	\$ 1,500,000	0.123456	\$ 185,184	\$ (30,864)	\$ 154,320	\$ -

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: www.myflorida.com/dor.**
- ✓ **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: www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf**

Contact Us

Information, forms, and tutorials are available on our website: www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

To find a **taxpayer service center** near you, go to: www.myflorida.com/dor/contact.html

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.

Go to: www.myflorida.com/dor/list



Amended Florida Corporate Income/Franchise Tax Return

F-1120X R. 01/16

Rule 12C-1.051 Florida Administrative Code Effective 01/16



Name, Formerly known as, Address, City/State/ZIP

Reason for amended return: Amended federal return, IRS audit adjustment, Other adjustment. Type of return being amended: F-1120, F-1120A, F-1120X

FEIN, For tax year, Date last return filed

Table with 10 rows (Federal taxable income to Florida net income) and 2 columns (As originally reported or as adjusted, Correct amount). Includes 'Check here if negative' checkboxes.

(Continued on reverse side)

Florida Department of Revenue Amended Florida Corporate Income/Franchise Tax Return

F-1120X R. 01/16

YEAR ENDING MMDDYY, Check here if you transmitted funds electronically, Name, Address, City/ST/ZIP

Total amount due from Line 19, Total credit from Line 20, Total refund from Line 22, FEIN

F-1120X

9100 0 99999999 0002005049 4 3999999999 0000 2



A.
As originally reported or as adjusted

B.
Correct amount
(Attach amended schedules)

11. Tax due <input type="checkbox"/> Check here if paying FL AMT	<input type="text"/>	<input type="text"/>
12. Credits against the tax	<input type="text"/>	<input type="text"/>
13. Total corporate income/franchise tax due	<input type="text"/>	<input type="text"/>
14. Penalty and interest (attach Florida Form F-2220 and/or schedule)	<input type="text"/>	<input type="text"/>
15. Total of Lines 13 and 14	<input type="text"/>	<input type="text"/>
16. a) Estimated payments _____ c) Tax paid with or after return _____	b) Tentative payment _____	Total <input type="text"/>
17. a) Credit _____ if any shown on last return, or as later adjusted	b) Refund _____	
18. Total payments (Line 16 minus Line 17)		<input type="text"/>
19. Total amount due or overpayment (Line 15 minus Line 18). Enter on payment coupon, also.		<input type="text"/>
20. Credit: Enter amount of overpayment credited to _____ estimated tax here and on payment coupon. <small>Year</small>		<input type="text"/>
21. Offset: Enter amount of overpayment to be offset.		<input type="text"/>
22. Refund: Enter amount of overpayment to be refunded here and on payment coupon.		<input type="text"/>

Contact person: _____ Telephone number: (_____) _____

Contact person email address: _____

Part II – Explanation of changes to income, deductions, credits, etc. Attach separate sheet if needed. To expedite processing, please indicate if this tax year has been previously audited by the Department; include the service notification (audit) number.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign here	Signature of officer (must be an original signature)	Date	Title
	Preparer's signature	Date	Preparer check if self-employed <input type="checkbox"/> Preparer's Tax Identification Number (PTIN) <input type="text"/>
Paid preparer only	Firm's name (or yours if self-employed) and address	FEIN	<input type="text"/>
		ZIP	<input type="text"/>

This return is considered incomplete unless a copy of the federal return is attached. A return that is not signed, or improperly signed and verified, will be subject to a penalty. The statute of limitations period will not start until the return is properly signed and verified. This return must be completed in its entirety.



Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return

F-1120XN
R. 01/16

Rule 12C-1.051
Florida Administrative Code
Effective 01/16

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. 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 our website: www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, , 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

To find a **taxpayer service center** near you, go to: www.myflorida.com/dor/contact.html

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

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- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: www.myflorida.com/dor/list

Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax

Applications may be filed with the Department between 12:00 a.m., ET, March 20 and 11:59 p.m., ET, March 26 of each calendar year for which the credit is available. If the total credits for all qualified applicants exceed the tax credit cap, the Department will allocate credits on a prorated basis.

Instructions

Once you complete this application, you will receive a confirmation number. The screen will display the information entered and confirm receipt of the electronic application for credit allocation. You will be able to print this information and confirmation number.

The Department will send you written correspondence within 10 working days of March 27. We will either approve an amount of tax credit allocation or explain why a credit allocation could not be approved.

About the Research and Development Tax Credit

The credit is available annually and is based upon qualified research expenses in Florida allowed under section (s.) 41 of the Internal Revenue Code (IRC). Approved tax credits will be based on qualified research expenses incurred during the prior calendar year.

Who May Apply

Corporations, as defined in s. 220.03, F.S., that also meet the definition of qualified target industry business, as defined in s. 288.106(2)(n), F.S., may apply. However, only qualified target industry businesses in the manufacturing, life sciences, information technology, aviation and aerospace, homeland security and defense, cloud information technology, marine sciences, materials science, and nanotechnology industries may qualify for a tax credit.

A corporation applying for the tax credit must include a letter from the Department of Economic Opportunity certifying that it is an eligible qualified target industry business with its application.

Federal Income Tax Credit

To receive a Florida research and development tax credit, the corporation must claim **and** be allowed a research credit for the taxable year against federal income tax for qualified research expenses under s. 41, IRC. Attach federal Form 6765 (*Credit for Increasing Research Activities*) and federal Form 3800 (*General Business Credit*) to Florida Form F-1120 (*Florida Corporate Income Tax Return*) when claiming the Florida credit. For federal forms, see www.irs.gov/Forms-&-Pubs.

Qualified Research Expenses

Qualified research expenses are defined as research expenses qualifying for the credit under s. 41, IRC, for in-house research expenses incurred in Florida or contract research expenses incurred in Florida. The term "qualified research expenses" does **not** include research conducted outside Florida or research expenses that do not qualify for a credit under s. 41, IRC.

Program Limitations

The Florida research and development tax credit taken may not exceed 50 percent of the Florida corporate income tax liability after all other credits have been applied in the order provided in s. 220.02(8), F.S.

If the amount of qualified research expenses is reduced as a result of a federal audit or examination, the Florida credit must be recalculated. Amended Florida returns must be filed for all affected years, and the difference between the initial credit amount taken and the recalculated credit amount, with interest, in accordance with the provisions of s. 220.807, F.S., must be paid to the Department.

[Apply for the Research and Development Tax Credit Allocation.](#)

[When you click on the link above, you will be taken to a new page (see below).]

Research and Development Tax Credit for Florida Corporate Income/Franchise Tax

(Under section 220.196, Florida Statutes)

Beginning 12:00 a.m., ET, March 20th and ending 11:59 p.m., ET, March 26th, you may apply for the credit based upon qualified research expenses incurred during the prior calendar year.

Indicate your tax year:

- Calendar year
 Other taxable year beginning / and ending .

Enter the appropriate information in the following boxes:

Federal Employer Identification Number (FEIN):	<input type="text"/>	(999999999)
Corporation Name:	<input type="text"/>	
Date of Incorporation:	<input type="text"/>	(MM-DD-YYYY)
Mailing Address:	<input type="text"/>	
Address (cont):	<input type="text"/>	
City:	<input type="text"/>	
State:	<input type="text"/>	
ZIP Code:	<input type="text"/>	

Contact Person:	<input type="text"/>	
Contact's Telephone Number:	<input type="text"/>	(999 999-9999)
Contact's Email Address:	<input type="text"/>	

If a consolidated Florida corporate income tax return is filed, provide the parent corporation's name and FEIN.

Parent Corporation's Name:	<input type="text"/>	
Parent Corporation's FEIN:	<input type="text"/>	(999999999)

Target Industry Business

Is this a qualified target industry business as defined in section 288.106(2)(n), F.S., and certified by the Department of Economic Opportunity? Yes No

Attach certification letter from the Department of Economic Opportunity.

Federal Credit for Increasing Research Activities

Is the corporation planning to claim the federal credit for increasing research activities for its qualified research expenses incurred during the prior calendar year? Yes No

Indicate the corporation's **total** (including non-Florida) research expenses qualifying for the federal credit for increasing research activities under s. 41, IRC, incurred during calendar year (January 1 – December 31).

(Enter whole dollar amount only.)

\$

Tentative Allowable Amount of Credit

Lines (1) – (6): Compute the base amount as the average of the qualified research expenses in Florida for the 4 taxable years preceding the taxable year for which the credit is determined. The qualified research expenses taken into account in computing the base amount is determined on a basis consistent with the determination of qualified research expenses for the taxable year.

The 4 taxable years used to compute the base amount must end before the calendar year for which the qualified research expenses are determined. **For example**, the base years for qualified research expenses incurred during calendar year **2015** should end in **2014, 2013, 2012, and 2011***. See table below:

Tax year end	Qualified research expenses in Florida	1st taxable year ending before the taxable year of the credit	2nd taxable year ending before the taxable year of the credit	3rd taxable year ending before the taxable year of the credit	4th taxable year ending before the taxable year of the credit
12/31/2015	1/1/2015-12/31/2015	12/31/2014	12/31/2013	12/31/2012	12/31/2011
01/31/2016		01/31/2014	01/31/2013	01/31/2012	01/31/2011
02/29/2016		02/28/2014	02/28/2013	02/29/2012	02/28/2011
03/31/2016		03/31/2014	03/31/2013	03/31/2012	03/31/2011
04/30/2016		04/30/2014	04/30/2013	04/30/2012	04/30/2011
05/31/2016		05/31/2014	05/31/2013	05/31/2012	05/31/2011
06/30/2016		06/30/2014	06/30/2013	06/30/2012	06/30/2011
07/31/2016		07/31/2014	07/31/2013	07/31/2012	07/31/2011
08/31/2016		08/31/2014	08/31/2013	08/31/2012	08/31/2011
09/30/2016		09/30/2014	09/30/2013	09/30/2012	09/30/2011
10/31/2016		10/31/2014	10/31/2013	10/31/2012	10/31/2011
11/30/2016		11/30/2014	11/30/2013	11/30/2012	11/30/2011

*If the corporation has any short years as part of the base calculation, include the corporation's taxable years.

Lines (7) – (10): Compute the credit allocation requested. The tax credit is 10 percent of the qualified research expenses over the base amount. However, the maximum tax credit for a business enterprise that has not been in existence for at least 4 taxable years immediately preceding the taxable year of the credit is reduced by 25 percent for each taxable year for which the business enterprise, or a predecessor corporation that was a business enterprise, did not exist.

Taxable years preceding the taxable year of the credit	Qualified research expenses in Florida (Enter whole dollar amount only.)
(1) 1st taxable year end □□/□□/ or □□/□□/20□□	\$
(2) 2nd taxable year end □□/□□/ or □□/□□/20□□	\$
(3) 3rd taxable year end □□/□□/ or □□/□□/20□□	\$
(4) 4th taxable year end □□/□□/ or □□/□□/20□□	\$
(5) Sum of the qualified research expenses in Florida for the 4 taxable years preceding the taxable year of the credit. Total of Lines (1) – (4).	\$
(6) Base amount. Line (5) divided by 4.	\$
(7) Enter qualified research expenses in Florida during calendar year .	\$
(8) Line (7) minus Line (6). If Line (6) is greater than Line (7), the amount will be zero.	\$
(9) 10% of Line (8).	\$
(10) Credit allocation requested. Enter the amount from Line (9). If the business enterprise did not exist for the 4 preceding tax years, reduce the amount from Line (9) by 25% for each taxable year for which the business enterprise did not exist.	\$

By typing your name in the space below and submitting this form, you are declaring, under penalties of perjury, that you have read this application and that the facts stated in it are true.

Name:

Title:

Submit Application

Clear Application

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-2, FLORIDA ADMINISTRATIVE CODE
INTANGIBLE PERSONAL PROPERTY TAX
AMENDING RULE 12C-2.0115

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12C-2.0115, F.A.C., revise governmental leasehold intangible personal property tax forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12C-2.0115, F.A.C. (Public Use Forms), adopt, by reference, changes to forms currently used to administer intangible personal property tax due on governmental leaseholds.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4406), to advise the public of the proposed

changes to Rule 12C-2.0115, F.A.C. (Public Use Forms), and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

INTANGIBLE PERSONAL PROPERTY TAX

RULE NO: RULE TITLE:

12C-2.0115 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-2.0115, F.A.C. (Public Use Forms), is to adopt, by reference, changes to forms currently used to administer intangible personal property tax due on governmental leaseholds.

SUMMARY: The proposed amendments to Rule 12C-2.0115, F.A.C., revise governmental leasehold intangible personal property tax forms.

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 the procedures for processing written protests of assessments 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 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: 199.202, 213.06(1) FS.

LAW IMPLEMENTED: 119.071(5), 196.199(2), 199.032 (2005), 199.042 (2005), 199.052 (2005), 199.103(7) (2005), 199.135 (2005), 199.202, 199.232, 199.282 (2005), 199.292, 213.24(3), 215.26 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: TBA

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 Tonya Fulford 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 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-2, FLORIDA ADMINISTRATIVE CODE
INTANGIBLE PERSONAL PROPERTY TAX
AMENDING RULE 12C-2.0115

12C-2.0115 Public Use Forms.

(1)(a) through (b) No change

Form Number	Title	Effective Date
(2) DR-601G	Governmental Leasehold Intangible Personal Property Tax Return (R. 01/14)	___01/14
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03609)	
(3) DR-602G	Governmental Leasehold Intangible Personal Property Tax Application for Extension of Time to File Return (R. 01/10)	___01/10
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)	

Rulemaking Authority 199.202, 213.06(1) FS. Law Implemented 119.071(5), 196.199(2), 199.032 (2005), 199.042 (2005), 199.052 (2005), 199.103(7) (2005), 199.135 (2005), 199.202, 199.232, 199.282 (2005), 199.292, 213.24(3), 215.26 FS. History—New 11-21-91, Amended 1-5-94, 10-9-01, 5-4-03, 9-28-04, 6-28-05, 10-30-06, 1-28-08, 1-27-09, 1-31-10, 2-7-11, 1-29-12, 1-17-13, 5-9-13, 1-20-14.____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: October 27, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September
22, 2015.



Governmental Leasehold Intangible Personal Property Tax Return For Year:



FEIN :
SSN (if no FEIN) :
Business Partner # :
Contract Object # :

Handwritten Example and Typed Example boxes for identification numbers.

Mail return and check payable to: FLORIDA DEPARTMENT OF REVENUE 5050 W TENNESSEE ST TALLAHASSEE FL 32399-0100

The Florida Legislature has provided that all leasehold estates, or any possessory interest created thereby, in property of the United States, the State of Florida, or any of its political subdivisions, municipalities, agencies, authorities, or other governmental units, are to be taxed as intangible personal property...

If the calculated tax due is less than sixty dollars (\$60), no payment is required. However, the taxpayer should file this return without payment so the Department is aware that no tax is owed and will not take collection action(s) regarding this filing period.

Our records are computerized and all information is maintained by account number. Your account number is your Social Security Number (SSN) or Federal Employer Identification Number (FEIN). Please refer to these numbers in all correspondence.

HOW TO COMPUTE THE TAX

- Line 1 Annual Rental Payment - To compute the value of your leasehold estate, determine the amount of annual market rent for the property and enter the amount on Line 1.
Line 2 Valuation Factor - Enter on Line 2 the valuation factor for the years remaining on the lease, from the Valuation Factor Table. Also, enter the number of years remaining on the lease in the space provided.
Line 3 Taxable Amount - Multiply the annual rental payment on Line 1 by the valuation factor on Line 2 and enter the result on Line 3.
Line 4 Tax Due - Multiply the amount on Line 3 by .0005 (\$0.50 tax for each \$1,000 value) and enter the result on Line 4. If Line 4 is less than \$60, no payment is due.
Line 5 Discount - You may claim a discount for early payment. Consult the FILING DATE section on Page 3.
Line 6 Penalty and Interest (refer to details on Page 3) -
Line 6a. For returns filed after the due date, enter penalty amount due with the tax payment for delinquency and late-filing penalties.
Line 6b. For taxes paid after the due date, enter interest due with the late-filed tax payment.
Total the amounts on Line 6a and Line 6b and enter the sum on Line 6.
Line 7 Total Payment Due - For returns filed on or before the due date, subtract Line 5 from Line 4 and enter the result on Line 7. For returns filed after the due date, add Line 4 plus Line 6 and enter the result on Line 7.
Line 8 Less Amount Paid with Extension - Enter any amount paid with an extension on Line 8.
Line 9 Payment Due - Subtract amount on Line 8 from Line 7 and enter result on Line 9.

DO NOT DETACH COUPON

Governmental Leasehold Intangible Personal Property Tax Return

HD/PM Date: / / US DOLLARS DR-601G R. 01/16

FEIN and SSN (if no FEIN) input fields

DR-601G

I hereby certify that this return has been examined by me and to the best of my knowledge is a true and correct return.

Signature of taxpayer, Date, Title, and Phone number fields

Table with 9 rows for tax calculations and 10 columns for digits, including Annual Rental Payment, Valuation Factor, Taxable Amount, Tax Due, Discount, Penalty and Interest, Total Payment Due, Less Amount Paid with Extension, and Payment Due.



Taxpayer Name: _____

Telephone Number: (_____) _____
Area Code

County Property Identification Number: _____

FEIN _____

County Where Property Located: _____

SSN (if no FEIN): _____

Schedule A

Factors for valuation of each leasehold estate. Complete this supplemental schedule and mail with your return.

1. a. Name the governmental unit owning the property. _____
 b. To what governmental agency is the consideration or "rent" paid? _____
 c. Physical location of governmental property occupied (street, city, ZIP). _____
2. What is the legal description of the property? _____
3. a. Describe the property occupied. _____
 b. Describe the improvements belonging to the governmental unit. _____
4. a. Have you made improvements to this property? () yes () no
 b. Describe those improvements. _____
- c. Do your improvements become the property of the governmental unit owning the location? () yes () no
 d. What is your estimate of the value of improvements you have made to this property? \$ _____
5. a. Describe your use of this property or the type of activity conducted at this location, and the number of years you have been at this location. _____
 b. How long do you intend to occupy the property? _____
6. a. Is there a written agreement between you and the governmental unit owning the property? () yes () no
 b. Is this agreement recorded in the official records of the county? () yes () no
 c. If so, what is the official record book and page number where recorded? _____
7. a. Does the governmental entity that owns the property share in the profit as a form of rent? () yes () no
 b. If so, what is the basis or formula used to determine the percentage or amount payable to the governmental unit? _____
8. a. What is the term of your lease (in years)? _____
 b. How many years remaining as of January 1 of this tax year? _____
9. What is the amount actually paid for the privilege of using this property? _____
10. What is the basis for determining the amount of the rent stated in your lease agreement? _____
11. Is this consideration or "rent" paid weekly, monthly, yearly, or other? _____
12. Does the rent include payments for improvements? () yes () no
13. a. Do you file a tangible personal property tax return with the county property appraiser? () yes () no
 b. What county(ies)? _____

Location address (if different than mailing address):

Street Address _____

City _____ State _____ ZIP _____ County _____

Telephone Number: (_____) _____

Indicate changes to mailing address below:

Name _____

Street Address _____

City _____ State _____ ZIP _____ County _____

Telephone Number: (_____) _____

Instructions

GENERAL INFORMATION

Florida law classifies a lessee's interest in property leased from a governmental unit as intangible property, where the lessee makes rental payments in consideration of the leasehold estate or possessory interest, whether the leased property is undeveloped or is used for a residential or a commercial purpose.

A leasehold interest created by an original lease for 100 years or more, regardless of renewal options, is considered as creating an ownership right in the leased property and the property will not be classified as intangible property. Property financed, acquired or maintained using funds resulting from the issuance of bonds by Florida industrial development authorities or research and development authorities under Parts II, III, or V of Chapter 159, Florida Statutes (F.S.), is considered to be owned and the lessee's interest is not classified as intangible property.

A lessee of governmental property will be exempt from annual intangible tax, provided the lease contract requires that the lessee provide space on the leasehold estate for use by a governmental entity.

Lessees leasing property classified as agricultural land or land used exclusively for noncommercial public recreational purposes, or leasing property used for a governmental, municipal, or public purpose or function as defined in section 196.012(6), F.S., and lessees qualified as an organization which uses the property for literary, scientific, religious or charitable purposes, are not subject to intangible tax on their leasehold interest.

If no rental payments are due under the agreement creating a leasehold estate, the leasehold estate is taxed as real property, not as intangible property. Personal property, buildings or other real property improvements owned by a lessee are assessed under Ad Valorem tax provisions, not as intangible property.

Taxpayers with more than one lease MUST FILE a separate return for each location.

WHO MUST FILE

Every lessee of governmental property used for a residential or commercial purpose, or that is undeveloped, is subject to the intangible tax each year on the value of the leasehold estate on January 1 of each tax year, if rental payments are due in consideration for the leasehold estate.

If the 1/2 mill (\$.50 per \$1000 value) annual tax levy on the value of the leasehold estate results in a tax of sixty dollars (\$60) or more, the lessee is required to file this return (Form DR-601G) and pay the tax.

If the tax due is less than sixty dollars (\$60), the taxpayer should file this return without payment of the tax so the Department is aware that no tax is owed and will not take collection action(s) regarding this filing period.

FILING DATE

The *Governmental Leasehold Intangible Personal Property Tax Return* (Form DR-601G) covering the leasehold estate is due January 1 and late after June 30. Returns not filed and taxes not paid by this date are delinquent. The date of postmark or date delivered to the Department is considered the date of payment.

A **discount** may be claimed for early filing provided payment is postmarked on or before the last day of the month of one of the following filing periods: January - February 4%; March 3%; April 2%; May 1%; June 0%

Example: \$64.33 (tax) X .04 (January discount) = \$ 2.57 (discount allowed)

EXTENSION OF TIME

A request for an extension of time for filing may be submitted for review. Form DR-602G must be received by the Department on or before June 30 of the tax year.

PENALTY

The return, with full payment of tax, must be postmarked **no later than** June 30 of the applicable tax year to avoid penalty. If June 30 falls on a Saturday, Sunday, or a legal state or federal holiday and the return is postmarked or delivered to the Department on the next workday, it is considered timely.

Delinquency penalty is assessed on tax not paid by June 30. The penalty rate is 10% per month or portion of a month, not to exceed a maximum of 50% of the tax due.

Specific late filing penalty is assessed on tax returns postmarked after June 30. The penalty rate is 10% per month or portion of a month until the return is filed, not to exceed a maximum of 50% of the tax due.

The combined total of the delinquency penalty and specific late filing penalty will not exceed 10% per month or portion of a month, not to exceed a maximum of 50% of the tax due.

INTEREST

If the tax is not paid by June 30, you owe interest on the amount of tax due. Florida law provides a floating rate of interest for late payments of tax due. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and posted online at www.myflorida.com/dor.

OVERPAYMENTS OF TAX

If you have overpaid your tax and want a refund of the overpayment, you must submit an *Application for Refund* (Form DR-26). The *Application for Refund* must be submitted within three (3) years of the date the tax was paid. The Department cannot process a claim for refund without this form. Filing an amended return does not qualify as a claim for refund.

If you have any questions, please call Refunds at 850-617-8585 or write to: Florida Department of Revenue, Refunds, PO Box 6470, Tallahassee, FL 32314-6470.

AMENDED RETURNS/UNDERPAYMENTS OF TAX

If you discover that intangible property was undervalued on, or omitted from, your tax return, you should file an amended return. The amended return is to be completed in its entirety, as if it was an original filing. Pay only the additional tax due. If the return is postmarked after June 30, you will be subject to penalty and interest. Explain by separate letter, attached to the amended return, whether the property was undervalued or omitted.

VALUATION OF LEASEHOLD ESTATE

The just value of a lessee's leasehold estate or possessory interest to be reported on the return is determined by the rent payments for the remaining term of the lease, at the Federal Reserve - Atlanta - discount rate on the last business day of the previous year, plus one (1) percent.

**Tax information and forms are available online at: www.myflorida.com/dor
For assistance, call Taxpayer Services, 8 a.m. – 7 p.m., ET, Monday - Friday, excluding holidays,
at 800-352-3671.**

Valuation Factor Tables determined annually by the Department based on that discount rate, plus one (1) percent, are published in Taxpayer Information Publications on the Department's website at www.myflorida.com/dor. The Valuation Factor Table for the tax year indicated on the front page of this tax return is provided below.

Nominal or token payments are not used to value the lessee's interest. In such cases, the fair market rental for the leased property is the amount to be valued. If lease rental payments are based on some factor, such as a percentage of sales or profits, the average annual rental actually paid for a period not to exceed the previous five years should be used, provided the amount is not nominal or significantly less than fair market rental. If the average amount is a nominal or token amount, the lease rental payment to be valued shall be the fair market rental for the property. Market rent is the amount which would be paid annually

for use of a property in the open market, as indicated by current rentals being paid for comparable property. This should be net rent to the owner or lessor after allowance for taxes, insurance or other expenses specifically itemized as part of the rental payment. Do not deduct any such payments that you as the user make.

The period for which the lease payments should be valued is the number of years remaining under the lease on January 1 of the tax year, exclusive of renewal options. The year in which the lease expires should be considered a full year for the purpose of determining the number of years remaining under the lease agreement. If, on January 1 of the tax year, less than one year remains under the lease agreement, the value is determined as if a full year remained and is then prorated for the number of months remaining under the lease agreement.

Valuation Factor Table -					
YEARS REMAINING	FACTOR	YEARS REMAINING	FACTOR	YEARS REMAINING	FACTOR



**Governmental Leasehold
Intangible Personal Property Tax
Application for Extension of Time to File Return**

**DR-602G
R. 01/16**
Rule 12C-2.0115
Florida Administrative Code
Effective 01/16

Taxable year:

Taxpayer should complete Section A and Section C

Section A (To be completed by taxpayer)

In order to expedite your request for an extension of time to file your return, we need your Federal Employer Identification Number (FEIN).



Name: _____

Address: _____

City: _____ State: _____ ZIP: _____

Federal Employer Identification Number: _____

Social Security Number (if no FEIN): _____

Business Partner #: _____

Contract Object #: _____

Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers 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 our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

	US DOLLARS						CENTS		
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"/>	
	,		,		.			<input type="checkbox"/>	
								Check here if you transmitted funds electronically	<input type="checkbox"/>

Section B (To be completed by the Department of Revenue)

- 1. Your application for extension has been denied due to late filing. Your application was postmarked or signed after the original due date of June 30.
 - 2. Other (Explanation) _____

- Date Name and Title

Mail entire application to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0100

*** DO NOT DETACH ***

Section C (To be completed by taxpayer)

**Governmental Leasehold
Intangible Personal Property Tax
Application for Extension of Time to File Return**

*** DO NOT DETACH ***

**DR-602G
R. 01/16**

DR-602G

Name
Address
City/St/ZIP

In order to expedite your request for an extension of time to file your return, we need your Federal Employer Identification Number (FEIN).

Contract Object # (if available)

Federal Employer Identification Number

Social Security Number (if no FEIN)

Taxable year:

	US DOLLARS						CENTS		
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"/>	
	,		,		.			<input type="checkbox"/>	
								Check here if you transmitted funds electronically	<input type="checkbox"/>

Under penalties of perjury, I declare that I have been authorized by the above-named taxpayer to make this application, and that to the best of my knowledge and belief the statements herein are true and correct.

Sign here: _____ Date: _____

INSTRUCTIONS FOR FILING FORM DR-602G

Who May File - This application is to be used by a taxpayer to request an extension of time to file a governmental leasehold tax return.

When to File - Your application for extension must be filed on or before June 30 of the tax year. Applications postmarked after this date will be denied regardless of whether June 30 falls on a Saturday, Sunday or state or federal holiday.

How to File - For each return required to be filed, a separate application for extension of time must be filed. **Blanket requests for extensions of time for filing more than one return will not be granted.**

Where to File - Submit applications for extension of time to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0100

How Your Extension of Time Will Affect Your Tax Return - An extension of time will be granted for filing the return or reporting and paying the tax due required under Chapter 199, F.S. The extension covers penalty only. Interest is due on tax not paid on or before June 30. You will be notified by the Department of Revenue **only** if the extension is denied.

Tax Rate - The tax rate is .0005, or 1/2 mill per \$1,000.

Length of Extension - The return and payment **must** be postmarked on or before September 30 to avoid penalty. The extension period will not be extended if September 30 falls on a weekend or holiday.

Discount Periods - An extension of time may not be used to extend the discount periods.

Penalties - No penalty will be assessed if the return is filed and taxes are paid during the extension period.

Failure to file the return **or** pay the tax due within the extended time (by September 30) will result in the assessment of penalties from the due date (June 30) until the date the return is filed **and** the tax is paid.

The penalties are:

- 1) A delinquency penalty of 10% per month or portion of a month not to exceed 50% of the tax due.
- 2) A specific late-filing penalty of 10% per month or portion of a month, until the return is filed, not to exceed a maximum of 50% of the tax due.

***The combined total of the delinquency penalty and specific late filing penalty cannot exceed 10% per month or portion of a month, not to exceed a maximum of 50% of the tax due.**

Interest - A floating rate of interest applies to underpayments and late payments of tax. The rate will be updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S.

Signature - The form must be signed by the taxpayer, a partner, an officer of the corporation, or a person authorized by the taxpayer.

*** DO NOT DETACH ***