



Florida Department of Revenue  
Tax Information Publication

TIP

No: 13B8-02

Date Issued:  
November 12, 2013

**Firefighters' and Police Officers' Pension Trust Funds  
Excise Taxes on Insurance Premiums  
Chapters 175 and 185, Florida Statutes**

**Updated Electronic Address/Jurisdiction Database for  
Determination of Insurance Premium Tax Situs**

Insurance companies may access or download the updated address/jurisdiction database files for insurance premium tax (IPT) at <https://pointmatch.state.fl.us>. Insurance companies use these files to assign premiums to the proper local taxing jurisdictions for purposes of the Firefighters' and Police Officers' Pension Trust Funds. The file contains changes that reflect annexations, new addresses, and other relevant changes submitted by the local jurisdictions. Insurance companies that would like to request a correction to the address/jurisdiction database should register online.

The address data in the database is changing from addresses based on ranges to addresses based on points. Both the range-based and the point-based address databases are available for download. Additional information is available on the PointMatch site. The single address look-up feature has been enhanced and improved. This feature shows the most current information, including the updated database and any new information submitted by local governments.

The IPT address/jurisdiction database is updated every April and October. Insurers should continue to report their local insurance premium taxes yearly on Schedules XII and XIII of their *Insurance Premium Taxes and Fees Return* (Form DR-908). Insurers must use the updated address/jurisdiction database available in October 2013 to report premiums for the 2014 calendar year (Form DR-908 is due by March 1, 2015).

Although it is not required, insurers can use the updated address/jurisdiction database available in October 2013 to report premiums for the 2013 calendar year (Form DR-908 is due by March 1, 2014).

Online filing of Form DR-908, *Insurance Premium Taxes and Fees Return*, and Form DR-907, *Florida Insurance Premium Installment Payment*, is available. Taxpayers may log in to [this application](#) using their federal employer identification number (FEIN) and Business Partner number.

If you need help downloading the address/jurisdiction database, contact the Department of Revenue Local Government Unit at 850-717-6630 or e-mail [local-govt-unit@dor.state.fl.us](mailto:local-govt-unit@dor.state.fl.us).

Tax Information Publications (TIPs) about updates to the address/jurisdiction database are posted on the Department's Internet site.

**References: Chapters 175 and 185, Florida Statutes (2013)**

### For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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

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