

Florida Department of Revenue Tax Information Publication

TIP

No: 08B8-03

Date Issued: April 25, 2008

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 and others must register at http://geotax.state.fl.us to download the address/jurisdiction database files for insurance premium tax (IPT). These address/jurisdiction database files are used to assign policies and premiums to the proper local taxing jurisdictions for the Firefighters' and Police Officers' Pension Trust Funds. The latest access code needed to register and create a user name and password is INS20080701, and is valid until October 2008. Once you use the code to register, it is no longer needed. Your user-name and password will also allow you access to files on our Internet site that you may find helpful.

The single address look-up function is still available without logging in. The single address look-up feature reflects the most current information, including the updated database and any new information submitted by local governments.

An updated address/jurisdiction database for insurance premium tax (IPT) is now available for download at http://geotax.state.fl.us. The updated address/jurisdiction database contains changes submitted by the local jurisdictions that reflect annexations, new addresses, and other relevant changes. In addition, there are changes to participating jurisdictions, which are listed below.

UPDATES to the IPT Address/Jurisdiction Database

ADDITIONS:

<u>Code</u>	<u>City</u>	County	<u>Type</u>
747	Palm Beach Shores	Palm Beach	Fire
980	Windermere	Orange	Fire

DELETIONS:

<u>Code</u>	<u>City</u>	<u>County</u>	<u>Type</u>
165	Belle Glade	Palm Beach	Fire
333	Edgewood	Orange	Police

Beginning with this updated insurance premium tax address/jurisdiction database, updates will be completed every April and October. Insurers should continue to report their local insurance premium taxes annually on Schedules XII and XIII of the *Insurance Premium Taxes and Fees Return* (Form DR-908). Although not required, the updated address/jurisdiction database and/or the database available in October 2008 may be used to report premiums for the 2008 calendar year (Form DR-908 is due by March 1, 2009). The next updated address/jurisdiction database, available for download in October 2008, **is required** to be used to report premiums for the 2009 calendar year (Form DR-908 is due by March 1, 2010).

If you need assistance downloading the address/jurisdiction database, please contact the Department of Revenue's Local Government Unit at 850-921-9181 or by e-mail at: local-govt-unit@dor.state.fl.us.

Taxpayer Information Publications (TIPs) regarding future updates to the address/jurisdiction database, including the October 2008 update, will be created and posted on the Department's Internet site, but will not be mailed.

References: Chapters 175 and 185, Florida Statutes (2007).

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 or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.