



Florida Department of Revenue
Tax Information Publication

TIP

No: 11B8-01

Date Issued:
April 7, 2011

**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 must register at <http://geotax.state.fl.us> to download the address/jurisdiction database files for insurance premium tax (IPT). Insurance companies use these database files to assign premiums to the proper local taxing jurisdictions for purposes of the Firefighters' and Police Officers' Pension Trust Funds.

An updated address/jurisdiction database for IPT is now available for download at <http://geotax.state.fl.us>. It contains changes submitted by the local jurisdictions that reflect annexations, new addresses, and other relevant changes.

The access code needed to register and create a user name and password is INS20110701, and is valid until September 2011. Once you use the code to register, it is no longer needed. Your user name and password will also allow you to access files on our Internet site that you may find helpful.

You can use the single address look-up feature without logging into the database. This single address look-up feature shows the most current information, including the updated database and any new information submitted by local governments.

There is one change to the participating jurisdictions, listed below.

UPDATES to the IPT Address/Jurisdiction Database

Deletion:

<u>Code</u>	<u>City/District</u>	<u>County</u>	<u>Type</u>
947	Village of Palm Springs	Palm Beach	Police

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 2011 to report premiums for the 2012 calendar year (Form DR-908 is due by March 1, 2013). Although it is not required, insurers can use the updated address/jurisdiction database available in October 2011 to report premiums for the 2011 calendar year (Form DR-908 is due by March 1, 2012).

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.

A **Feature ID** place code field was added to the address/jurisdiction database as a new field in October 2009. The Geographic Names Information System (GNIS) Feature Identifier (Feature ID) replaced the FIPS 55 database Place Code as the federal and national standard geographical feature record identifier. Communications services tax [TIP 09A19-04](#) has more details on the Feature ID place code.

If you need help downloading the address/jurisdiction database, please contact the Department of Revenue at 800-352-3671 and ask for the Local Government Unit or e-mail us at local-govt-unit@dor.state.fl.us.

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

References: Chapters 175 and 185, Florida Statutes (2010)

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, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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