



Florida Department of Revenue  
Tax Information Publication

**TIP**

No: 15B8-01  
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April 10, 2015

**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 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 files contain 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 can do so by registering online at <https://pointmatch.state.fl.us>.

**Participating Jurisdiction Changes to the IPT Address/Jurisdiction Database**

**Deletions:**

<u>Code</u>	<u>City/District</u>	<u>County</u>	<u>Type</u>
578	Longboat Key	Manatee/Sarasota	Police
592	Macclenny	Baker	Fire

**Changes:**

<u>Code</u>	<u>City/District</u>	<u>County</u>	<u>Type</u>
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

The 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 2015 to report premiums for the 2016 calendar year (Form DR-908 is due by March 1, 2017).

Although it is not required, insurers can use the updated Address/Jurisdiction Database available in October 2015 to report premiums for the 2015 calendar year (Form DR-908 is due by March 1, 2016).

Online filing of Form DR-908, *Insurance Premium Taxes and Fees Return*, and Form DR-907, *Florida Insurance Premium Installment Payment*, is now 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 email [local-govt-unit@dor.state.fl.us](mailto:local-govt-unit@dor.state.fl.us).

**References: Chapters 175 and 185, Florida Statutes (2014)**

**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 website 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, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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