Florida Corporate Income/Franchise Tax Return

R. 01/20 R. 01/20 Rule 12C-1.051, F.A.C. Effective 01/20

			Name Addre	ess	e/ZII	•						'		tive 0 age 1	
0	Use black ink. Example A - Handwritten Example B - Typed 1 2 3 4 5 6 7 8 9 0123456789 For calendar year or tax beginning ending ending	year					ere if addr	-	chang	jes h	ave b	een m	ade to		7
_	Year end date					use				<i> </i>		7			
F	deral Employer Identification Number (FEIN) Computation of Florida Net Income Tax				on		S Do			<i>,</i> _				. 0	
1.	Federal taxable income (see instructions).					—u 1□	3 DC	ollars	s —	1	7			Ce	nts
•	Attach pages 1–5 of federal return if negative	1.					ارا			ارل					
2.	State income taxes deducted in computing federal taxable income Check here (attach schedule)	2.													
3.	Additions to federal taxable income (from Schedule I) Check here if negative	3.													
4.	Total of Lines 1, 2, and 3 Check here if negative	4.													
5.	Subtractions from federal taxable income (from Schedule II) Check here if negative	5.													
6.	Adjusted federal income (Line 4 minus Line 5)	6.								Í			_		
7.	Check I Florida portion of adjusted federal income (see instructions) if nega	here tive	7.										-		
	Nonbusiness income allocated to Florida (from Schedule R) if nega	here	8.							'" 			•		
] [J]] [_] [•		
9.	Florida exemption		9.			1	1	1] <u> </u>	J ,] [7	•		
10.	Florida net income (Line 7 plus Line 8 minus Line 9)		10.				<u>, </u>			<u>, </u>					L
11.	Tax due: 4.458% of Line 10		11.				,			<u>, </u>			•		
12.	Credits against the tax (from Schedule V)		12.				<u>ļ</u>			<u>, </u>					
13.	Total corporate income/franchise tax due (Line 11 minus Line 12)		13.												
-	Payment Coupon for Florida Corporate Income Tax Re To ensure proper credit to your account, enclose your seed to be a seed of the seed of	our ch	neck v	with	tax • 4th	ret mo	urn nth a ter ti	whe after ne c	r the lose	ailir clo	se o		taxa	ar.	l/20 ear
	Total a	mount	due	_			— US	DOLI	LARS -	1	7	7		CEN	NTS
		n Line 1					<u>, </u>			_ارا			-		
	from	al credi Line 1],			<u>, </u>					
	Address from	al refund Line 1					,			ļ					
	City/St ZIP Enter FEIN if	FEIN f not pre-ade	dressed												
	F		1			2								Γ	



PO Box 6440

Tallahassee FL 32314-6440

14	. a) Penalty: F-2220 b) Other _		
	c) Interest: F-2220 d) Other	Line 14 Total 14.	
			F
15		15.	
16	. Payment credits: Estimated tax payments 16a		
	Tentative tax payment 16b	16.	
17	 Total amount due: Subtract Line 16 from Line 15. If due here and on payment coupon. If the amount is 		
	enter on Line 18 and/or Line 19		
18	. Credit: Enter amount of overpayment credited to	year's estimated tax	
	here and on payment coupon	18.	
		nnnínnninn n	
19	. Refund: Enter amount of overpayment to be refun	here and on payment coupon 19.	
	This return is considere	complete unless a copy of the federal return is attached.	_
		erified, it will be subject to a penalty. The statute of limitations will not start until your return	
		d verified. Your return must be completed in its entirety. is return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct	·+
		is based on all information of which preparer has any knowledge.	ι,
Sign h	ere	Title	
Olgi i i	Signature of officer (must be an original signature)	Date	
	Preparer's	Preparer Preparer's PTIN	_
Paid	signature	Date employed	
prepai only	Firm's name (or yours	FEIN	T
J	if self-employed) and address	ZIP	
	All Taxpayers Must A	er Questions A Through L Below — See Instructions	
A.	State of incorporation:	G-2. Part of a federal consolidated return? YES NO If yes, provide:	
B.	Florida Secretary of State document number:		
C.	Florida consolidated return? YES NO	Name of corporation:	
D.	☐ Initial return ☐ Final return (final federal return filed)	G-3. The federal common parent has sales, property, or payroll in Florida? YES NO	
E.	Principal Business Activity Code (as pertains to Florida)	H. Location of corporate books:	
		I. Taxpayer is a member of a Florida partnership or joint venture? YES NO	
F.	A Florida extension of time was timely filed? YES 🔲 NO 🔲	J. Enter date of latest IRS audit:	
G-1.	Corporation is a member of a controlled group? YES \Box NO \Box I	attach list. a) List years examined:	
		K. Contact person concerning this return:	
		a) Contact person telephone number: ()	
		b) Contact person email address:	
		L. Type of federal return filed 1120 1120S or	
New	-Online Information Reporting	Remember:	
	uirement		
•		✓ Make your check payable to the	
	e Department's website to obtain a list of the re	Florida Department of Revenue.	
inform		Florida Department of Revenue.	
informathe info	e Department's website to obtain a list of the reation, due date, penalty rate and application to prmation. (See section 220.27, Florida Statutes)	Florida Department of Revenue. ✓ Write your FEIN on your check.	
informathe info	e Department's website to obtain a list of the reation, due date, penalty rate and application to	Florida Department of Revenue.	
informathe info Whe Make o	e Department's website to obtain a list of the reation, due date, penalty rate and application to primation. (See section 220.27, Florida Statutes) re to Send Payments and Returns check payable to and mail with return to:	Florida Department of Revenue. ✓ Write your FEIN on your check.	
informathe info Whe Make o	e Department's website to obtain a list of the reation, due date, penalty rate and application to primation. (See section 220.27, Florida Statutes) re to Send Payments and Returns check payable to and mail with return to: Florida Department of Revenue	Florida Department of Revenue. ✓ Write your FEIN on your check.	
informathe info Whe Make o	e Department's website to obtain a list of the reation, due date, penalty rate and application to primation. (See section 220.27, Florida Statutes) re to Send Payments and Returns check payable to and mail with return to: Florida Department of Revenue 6050 W Tennessee Street	Florida Department of Revenue. ✓ Write your FEIN on your check. ✓ Sign your check and return.	
informathe info Whe Make o	e Department's website to obtain a list of the reation, due date, penalty rate and application to primation. (See section 220.27, Florida Statutes) re to Send Payments and Returns check payable to and mail with return to: Florida Department of Revenue	Florida Department of Revenue. ✓ Write your FEIN on your check.	

applicable.



Schedule I — Additions and/or Adjustments to Federal Taxable Income	
Interest excluded from federal taxable income (see instructions)	1.
Undistributed net long-term capital gains (see instructions)	2.
Net operating loss deduction (attach schedule)	3.
Net capital loss carryover (attach schedule)	4.
5. Excess charitable contribution carryover (attach schedule)	5.
6. Employee benefit plan contribution carryover (attach schedule)	6.
7. Enterprise zone jobs credit (Florida Form F-1156Z)	7.
8. Ad valorem taxes allowable as enterprise zone property tax credit (Florida Form F-1158Z)	8.
9. Guaranty association assessment(s) credit	9.
10. Rural and/or urban high crime area job tax credits	10.
11. State housing tax credit	11.
12. Florida tax credit scholarship program credits	12.
13. Florida renewable energy production tax credit	13.
14. New markets tax credit	14.
15. Entertainment industry tax credit	15.
16. Research and Development tax credit	16.
17. Energy Economic Zone tax credit	17.
18. s.168(k), IRC special bonus depreciation	18.
19. Other additions (attach schedule)	19.
20. Total Lines 1 through 19. Enter total on Line 20 and on Page 1, Line 3.	20.

Schedule II — Subtractions from Federal Taxable Income					
1. Gross foreign source income less attributable expenses (a) Enter s. 78, IRC, income \$	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.				
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.				
Florida net capital loss carryover deduction (see instructions) Florida excess charitable contribution carryover (see instructions)	4. 5.				
6. Florida employee benefit plan contribution carryover (see instructions)	6.				
Nonbusiness income (from Schedule R, Line 3) Eligible net income of an international banking facility (see instructions)	7. 8.				
9. s.179, IRC, expense (see instructions)	9.				
10. s. 168(k), IRC, special bonus depreciation (see instructions)	10.				
11. Other subtractions (attach schedule)	11.				
12. Total Lines 1 through 11. Enter total on Line 12 and on Page 1, Line 5.	12.				



Schedule III — App					ransport	ation services.			
	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYW (Denominate	HERE	(c) Col. (a) ÷ Co Rounded to Six Places	ol. (b) Decimal	If any factor i	(d) Weight in Column (b) is ze ge 9 of the instruc		(e) Weighted Factors Rounded to Six Decimal Places
Property (Schedule III-B below)					X 25	% or		
2. Payroll	/						% or		
Sales (Schedule III-C below)							% or		
Apportionment fraction (Sum	of Lines 1, 2, and 3, Colu	ımn [e]). Enter here	and on	Schedule IV. Line	2.				
III-B For use in computing aver					FLORIDA	End of year	TO c. Beginning of		ERYWHERE d. End of year
Inventories of raw material, was a second or second	ork in process, finished o	noods	и. Во	girining or your	- 5. 2	ind or your	o. Boginning of	you	d. Life of your
Buildings and other deprecia		,							
3. Land owned									
Other tangible and intangible	(financial org. only) assets	(attach schedule)							
5. Total (Lines 1 through 4)	(manolar org. orny) accord	(uttaori coriodaio)							
6. Average value of property a. Add Line 5, Columns (a) ar b. Add Line 5, Columns (c) ar	nd (d) and divide by 2 (for	within Florida) total Everywhere)	6a				6b		
 Rented property (8 times net a. Rented property in Florida b. Rented property Everywhe 							7b		
Total (Lines 6 and 7). Enter or a. Enter Lines 6a. plus 7a. an Column (a) for total averag b. Enter Lines 6b. plus 7b. ar Column (b) for total averag	d also enter on Schedule le property in Florida nd also enter on Schedule	III-A, Line 1,	8a				8b		
III-C Sales Factor						TOTAL WITI	(a) HIN FLORIDA nerator)	Т	(b) OTAL EVERYWHERE (Denominator)
Sales (gross receipts)						N	I/A		
2. Sales delivered or shipped to	Florida purchasers								N/A
3. Other gross receipts (rents, re	oyalties, interest, etc. whe	en applicable)							
4. TOTAL SALES (Enter on Scho	edule III-A, Line 3, Columi	ns [a] and [b])							
III-D Special Apportionment Fra	ctions (see instructions)			(a) WITHIN FLOR	RIDA	(b) TOTAL E	VERYWHERE	(c) FL0 Rour	ORIDA Fraction ([a] ÷ [b]) nded to Six Decimal Places
1. Insurance companies (attach	copy of Schedule T-Ann	ual Report)							
2. Transportation services									
			'			'			
Schedule IV — Cor	nputation of Flo	orida Portio	n of A	Adjusted Fe	ederal	Income			
Apportionable adjusted fe	ederal income from Page	1, Line 6					1.		
Florida apportionment fra	ction (Schedule III-A, Line	e 4)					2.		
Tentative apportioned adj	usted federal income (mu	ultiply Line 1 by Line	e 2)				3.		
Net operating loss carryo	ver apportioned to Florida	a (attach schedule;	see inst	ructions)			4.		
5. Net capital loss carryover	apportioned to Florida (a	attach schedule; se	e instruc	ctions)			5.		
Excess charitable contrib	ution carryover apportion	ed to Florida (attac	h sched	ule; see instructio	ns)		6.		
7. Employee benefit plan co	ntribution carryover appo	ortioned to Florida (attach s	chedule; see instr	uctions)		7.		
Total carryovers apportion	ned to Florida (add Lines	4 through 7)					8.		
Adjusted federal income a	apportioned to Florida (Lir	ne 3 less Line 8; se	e instruc	ctions)			9.		



		: _ : : : - : :
Sc	chedule 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.	Hazardous waste facility tax credit	8.
9.	Florida alternative minimum tax (AMT) credit	9.
10.	Contaminated site rehabilitation tax credit (attach tax credit certificate)	10.
11.	State housing tax credit (attach certification letter)	11.
12.	Florida tax credit scholarship program credits (attach certificate)	12.
13.	Florida renewable energy production tax credit	13.
14.	New markets tax credit	14.
15.	Entertainment industry tax credit	15.
16.	Research and Development tax credit	16.
17.	Energy Economic Zone tax credit	17.
18.	Other credits (attach schedule)	18.
19.	Total credits against the tax (sum of Lines 1 through 18 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	19.

Schedule R — Nonbusiness Income		
Line 1. Nonbusiness income (loss) alloca Type	ated to Florida	<u>Amount</u>
Total allocated to Florida(Enter here and on Page 1, Line 8)		1
Line 2. Nonbusiness income (loss) alloca Type	ated elsewhere State/country allocated to	<u>Amount</u>
Total allocated elsewhere		2
Line 3. Total nonbusiness incor Grand total. Total of Lines (Enter here and on Sched	3 1 and 2	3



	Estimated Tax Workshe	et For Taxable Years Beginning	g On or After January 1,		
1. 2.	Florida exemption \$50,000 (M Florida Form F-1120N)	axable yearlembers of a controlled group, see instru	ctions on Page 14 of	. 2.	\$
1.	Total Estimated Florida tax (4	4.458% of Line 3)	\$	_	\$
5.	Computation of installments	:			
	Payment due dates and payment amounts:	If 6/30 year end, last day of 4th mont otherwise last day of 5th month - Ent Last day of 6 th month - Enter 0.25 of Last day of 9 th month - Enter 0.25 of Last day of taxable year - Enter 0.25	ter 0.25 of Line 4 5a Line 4 5b Line 4 5c		
		nated tax should change during the year the amended amounts to be entered or			
1. 2. 3.	Less: (a) Amount of overpayment to estimated tax and applied (b) Payments made on estir (c) Total of Lines 2(a) and 2 Unpaid balance (Line 1 less	from last year elected for credit to datenated tax declaration (Florida Form F-1 (b)	2a \$ 120ES)2b \$ 2c. 3.	\$ \$	

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.

The forms are available online at **floridarevenue.com/forms**.

Th	ne forms are available online at floridarevenue.com/forms	5.
Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-1120N	Instructions for Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax	Rule 12C-1.051, F.A.C.