

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
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MEMBERS

Governor Rick Scott
Attorney General Pam Bondi
Chief Financial Officer Jeff Atwater
Commissioner Adam H. Putnam

May 5, 2015

Contacts: Danielle Scoggins, Director of Legislative and Cabinet Services
(850) 617-8324
MaryAnn Murphy, Executive Asst. II
(850) 717-7138

9:00 A.M.
LL-03, The Capitol
Tallahassee, Florida

<u>ITEM</u>	<u>SUBJECT</u>	<u>RECOMMENDATION</u>
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1.	Respectfully request approval of the minutes of the January 13, 2015, cabinet meeting.	
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(ATTACHMENT 1)

RECOMMEND APPROVAL

2.	Respectfully request approval and authority to publish Notices of Proposed Rule in the Florida Administrative Register for the following rules:	
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Rental Car Surcharge and Solid Waste Fees (Rules 12A-12.004, 12A-16.002, 12A-16.006, and 12A-16.008, F.A.C.)

The proposed rule amendments relate to the reduced \$1 per usage surcharge imposed on motor vehicles used by members of car-sharing services, as provided by Section 1, Chapter 2014-199, L.O.F. The proposed amendments simplify the reporting of information on the Solid Waste and Surcharge Return.

Delegation of Authority (Rule 12-3.007, F.A.C.)

The proposed rule amendment increases the amount of compromise authority the Governor and Cabinet delegates to the Executive Director from \$250,000 to \$500,000, as authorized by Section 10, Chapter 2014-40, L.O.F.

Scholarship Funding Organizations (Rules 12-29.001, 12-29.002, 12-29.003, 12B-8.001, and 12C-1.034, F.A.C.)

The proposed rules provide guidance for transferring a tax credit earned under the Florida Tax Credit Scholarship Program, as authorized by a change to Section 1002.395(5)(d), F.S., by Section 17, Chapter 2014-184, L.O.F.

Sales and Use Tax Registration (Rule 12A-1.060, F.A.C.)

The proposed rule amendments remove the registration penalty provisions that are no longer necessary due to the statutory change in Section 212.18(3)(c), F.S., relating to an individual's failure to register for sales and use tax in accordance with changes made by Section 6, Chapter 2014-40, L.O.F.

Compensation for Tax Information (Rules 12-18.001, 12-18.004, and 12-18.008, F.A.C.)

The proposed rule amendments update the list of taxes eligible for compensation in return for information, in accordance with changes in Section 1, Chapter 2014-196, L.O.F., and with existing Section 213.05, F.S.

(ATTACHMENT 2)

RECOMMEND APPROVAL

3. Respectfully request approval and authority to publish Notices of Proposed Rule in the Florida Administrative Register for the following rules

Timely Filing of Motor Fuel Returns; EDI Guide (Rules 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070, 12B-5.080, 12B-5.090, 12B-5.100, 12B-5.110, and 12B-5.150, F.A.C.)

The proposed rule amendments remove the requirement that a taxpayer receive a confirmation from the Department before a return is determined timely filed. A return will be considered timely if it is received by the Department, or its agent, on or before the due date. The amendments also provide technical updates to the Electronic Data Interchange (EDI) information guide used by taxpayers to format electronic motor fuel returns.

ACH Credit Method of Remittance (Rules 12-24.008 and 12-24.011, F.A.C.)

The proposed rule amendments promulgate two forms used by taxpayers when remitting taxes using the ACH credit method of electronic remittance. These forms provide technical information and will assist taxpayers in making electronic payments without error.

Disclosure Procedures (Rule 12-22.005, F.A.C.)

The proposed rule amendments expand procedures for providing copies of tax returns to include electronic means, while preserving the privacy of taxpayers and their sensitive information. These revisions make it more convenient and for taxpayers to receive information from the Department.

Reporting Requirements for Large Currency Transactions (Rule 12-19.003, F.A.C.)

The proposed rule amendments provide that taxpayers may file reports required under Section 896.102, F.S., by sending it to the specified email address. The proposed rule also clarifies when a report must be received by the Department in order to be considered timely filed.

(ATTACHMENT 3)

RECOMMEND APPROVAL

ATTACHMENT 1

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DEPARTMENT OF REVENUE

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3 GOVERNOR SCOTT: Now I'd like to recognize
4 Marshall Stranburg with the Department of Revenue.
5 Good morning.

6 EXECUTIVE DIRECTOR STRANBURG: Good morning,
7 Governor Scott, General Bondi, Commissioner Putnam,
8 and CFO Atwater.

9 The first item on our agenda this morning is
10 to request approval of the minutes of the
11 November 12th, 2014, and December 9th, 2014,
12 meetings.

13 GOVERNOR SCOTT: Is there a motion to approve?

14 ATTORNEY GENERAL BONDI: So move.

15 GOVERNOR SCOTT: Is there a second?

16 COMMISSIONER PUTNAM: Second.

17 GOVERNOR SCOTT: Moved and seconded, show the
18 minutes approved without objection.

19 EXECUTIVE DIRECTOR STRANBURG: Thank you.

20 Our second item is to request adoption of
21 our -- approval of our legislative budget request
22 for the upcoming Session. We have 12 items that
23 are included in our legislative budget request.
24 These items encompass both passthrough items, some
25 spending authority items, and also a request to

1 replace a piece of obsolete equipment. If need be,
2 I can go into detail on any of the items.

3 GOVERNOR SCOTT: Is there a motion to accept?

4 COMMISSIONER PUTNAM: So moved.

5 GOVERNOR SCOTT: Is there a second?

6 ATTORNEY GENERAL BONDI: Second.

7 GOVERNOR SCOTT: Florida law requires the
8 Governor to independently submit budget proposals.
9 Accordingly, I am abstaining from the vote on
10 this item. The record should reflect my
11 abstention.

12 Any comments or objections to accepting the
13 legislative budget request?

14 (NO RESPONSE).

15 GOVERNOR SCOTT: Hearing none, the motion is
16 approved with one abstention.

17 EXECUTIVE DIRECTOR STRANBURG: Thank you.

18 Our third item is to request adoption and
19 approval to file and certify with the Secretary of
20 State under Chapter 120, Florida Statutes, the
21 following rules: The first is a rule update, Rule
22 12A-1.0215 regarding amendments that were made in
23 the 2014 legislation concerning certain therapeutic
24 veterinary diets.

25 The second item is an update to rules

1 regarding, again, legislative changes that I know
2 Commissioner Putnam was instrumental in proposing
3 concerning the taxation of electricity and the
4 ability to put some additional funding into the
5 PECO trust fund.

6 And the third item is updates to the payment
7 and submission of returns by electronic means.
8 This is the result of some changes, again, made in
9 the 2014 legislative Session concerning the e911
10 fees.

11 GOVERNOR SCOTT: All right. Is there a motion
12 to approve this item?

13 ATTORNEY GENERAL BONDI: So moved.

14 COMMISSIONER PUTNAM: So moved.

15 GOVERNOR SCOTT: Is there a second?

16 ATTORNEY GENERAL BONDI: Second.

17 GOVERNOR SCOTT: Hearing none, the motion
18 carries.

19 EXECUTIVE DIRECTOR STRANBURG: Thank you.

20 And our fourth item is to, again, respectfully
21 request adoption and approval to certify with the
22 Secretary of State under Chapter 120 rules related
23 to our recent development of a mobile ap that
24 allows consumers and businesses to verify the
25 validity of resale certificates.

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GOVERNOR SCOTT: Is there a motion to approve this item?

CFO ATWATER: So moved.

GOVERNOR SCOTT: Is there a second?

ATTORNEY GENERAL BONDI: Second.

GOVERNOR SCOTT: Hearing none, the motion carries.

Thank you, Marshall.

EXECUTIVE DIRECTOR STRANBURG: Thank you.

* * * *

ATTACHMENT 2



FLORIDA

Executive
Director
Marshall Stranburg

April 24, 2015

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Monica Russell, Director of Cabinet Affairs
Kristin Olson, Deputy Director of Cabinet Affairs

The Honorable Jeff Atwater, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Erica Atalla, Senior Cabinet Aide

The Honorable Pam Bondi, Attorney General
Attention: Kent Perez, Associate Deputy Attorney General
Rob Johnson, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Marshall Stranburg, Executive Director

FROM: Danielle Scoggins, Director of Legislative and Cabinet Services

SUBJECT: Requesting Approval to Hold a Public Hearing on Proposed Rules
Rental Car Surcharge and Solid Waste Fees (Rules 12A-12.004, 12A-16.002, 12A-16.006, and 12A-16.008, F.A.C.)
Delegation of Authority (Rule 12-3.007, F.A.C.)
Scholarship Funding Organizations (Rules 12-29.001, 12-29.002, 12-29.003, 12B-8.001, and 12C-1.034, F.A.C.)
Sales and Use Tax Registration (Rule 12A-1.060, F.A.C.)
Compensation for Tax Information (Rules 12-18.001, 12-18.004, and 12-18.008, F.A.C.)

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for the development of proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for the following proposed rules:

RENTAL CAR SURCHARGE AND SOLID WASTE FEES

Why are the proposed rules necessary? These rule changes incorporate statutory changes made by the 2014 Legislature in Section 1, Chapter 2014-199, L.O.F., and update contact and technical information.

What do the proposed rules do? The proposed rule amendments provide guidance relating to the reduced \$1 per usage surcharge imposed on motor vehicles used by members of car-sharing services, as provided by Section 1, Chapter 2014-199, L.O.F. The proposed amendments include updates to forms DR-15SW (Solid Waste and Surcharge Return), DR-15SWN (Instructions for DR-15SW Solid Waste and Surcharge Returns), and DR-15SWS (Schedule of Rental Car Surcharge by County). (*Rules 12A-16.002, 12A-16.006, and 12A-16.008, F.A.C.*)

The proposed rule amendments also simplify the reporting of information on the Solid Waste and Surcharge Return. The return is clarified to reflect the total amount of new tire fees and lead-acid battery fees should be reported. (*Rule 12A-12.004, F.A.C.*)

Were comments received from external parties? No. A rule workshop was scheduled to be held on March 11, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

DELEGATION OF AUTHORITY

Why is the proposed rule necessary? This rule change is needed for the Governor and Cabinet to exercise the authority provided in a statutory change made by the 2014 Legislature in Section 10, Chapter 2014-40, L.O.F. Rule 12-13.004, F.A.C. (Delegation of Authority to Determine Settlements or Compromises), was amended effective January 19, 2015, to align with the statutory increase in compromise authority. The proposed amendment to the current rule is needed to make this rule consistent with Rule 12-13.004, F.A.C.

What does the proposed rule do? The proposed amendment increases the amount of compromise authority the Governor and Cabinet delegates to the Department from \$250,000 to \$500,000. (*Rule 12-3.007, F.A.C.*)

Were comments received from external parties? No. A rule workshop was scheduled to be held on March 11, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

SCHOLARSHIP FUNDING ORGANIZATIONS

Why are the proposed rules necessary? These rule changes incorporate statutory changes made by the 2014 Legislature in Section 17, Chapter 2014-184, L.O.F., and provide guidance to both the nonprofit scholarship funding organizations that solicit taxpayer contributions and to taxpayers who make those contributions.

What do the proposed rules do? The proposed rules provide guidance for transferring a tax credit earned under the Florida Tax Credit Scholarship Program among members of an affiliated group of corporations, as authorized by a change to Section 1002.395(5)(d), F.S., by Section 17, Chapter 2014-184, L.O.F. The proposed rules also clarify that credits earned under the Program may be included when determining a taxpayer's estimated tax payment. The proposed rules include updates to form DR-116000 (Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations) and the creation of form DR-116200 (Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit). (*Rules 12-29.001, 12-29.002, and 12-29.003, F.A.C.*)

The proposed rules also provide guidance for the computation of the amount of estimated tax required to meet the prior year exception when a taxpayer has made one or more qualifying contributions to an eligible nonprofit scholarship-funding organization, as allowed by Section 17, Chapter 2014-184, L.O.F. (*Rules 12B-8.001 and 12C-1.034, F.A.C.*)

Were comments received from external parties? Yes. A rule workshop for Rules 12-29.001, 12-29.002, and 12-29.003, F.A.C., was scheduled to be held October 30, 2014, if requested in writing. No request was received and no workshop was held. Written comments were received prior to the workshop date and were reviewed. Additional information regarding these comments is found in the attached summary for these rules. A rule workshop for Rules 12B-8.001 and 12C-1.034, F.A.C., was scheduled to be held on March 11, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

SALES AND USE TAX REGISTRATION

Why is the proposed rule necessary? These rule changes incorporate a statutory change made by the 2014 Legislature in Section 6, Chapter 2014-40, L.O.F.

What does the proposed rule do? Section 6, Chapter 2014-40, L.O.F., amended the provisions found in Section 212.18(3)(c), F.S., relating to an individual's failure to register for sales and use tax. The proposed rule amendments remove the registration penalty provisions that are no longer necessary due to the statutory change. (*Rule 12A-1.060, F.A.C.*)

Were comments received from external parties? No. A rule workshop was scheduled to be held on March 11, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

COMPENSATION FOR TAX INFORMATION

Why are the proposed rules necessary? These rule changes add the prepaid wireless E911 fee, registration of secondhand dealers, and registration of secondary metal recyclers to the list of taxes eligible for compensation, and update contact and technical information. Under Section 213.30, F.S., the Executive Director of the Department is authorized to compensate persons who provide information leading to the punishment of, or collection of taxes, surtaxes, surcharges, fees, penalties, or interest from, any person with respect to taxes enumerated in Section 213.05, F.S. The taxes listed in Section 213.05, F.S., include all taxes and fees under Chapter 212, F.S., as well as registration of secondhand dealers in Section 538.09, F.S., and registration of secondary metal recyclers in Section 538.25, F.S. Section 1, Chapter 2014-196, L.O.F., provides that the prepaid wireless E911 fee created in Section 365.172, F.S., is to be administered as though it is a sales tax under Chapter 212, F.S.

What do the proposed rules do? The proposed rule amendments update the list of taxes eligible for compensation in return for information, in accordance with changes made by Section 1, Chapter 2014-196, L.O.F., and with existing Section 213.05, F.S. The proposed rules include an update to Form DR-55 (Application for Compensation for Tax Information). (*Rules 12-18.001, 12-18.004, and 12-18.008, F.A.C.*)

Were comments received from external parties? No. A rule workshop was scheduled to be held on March 11, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

Attached are copies of:

- Summaries of the proposed rules, which include:
 - Statements of facts and circumstances justifying the rules;
 - Federal comparison statements; and
 - Summaries of the workshops
- Rule text

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-12, FLORIDA ADMINISTRATIVE CODE
SOLID WASTE FEES
AMENDING RULE 12A-12.004

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12A-12.004, F.A.C. (Reporting and Remitting Fees), clarifies that the total amount of new tire fees and lead-acid battery fees, and not the total number of new tires and lead-acid batteries sold, is required to be reported on the Solid Waste and Surcharge Return.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to 12A-12.004, F.A.C. (Reporting and Remitting Fees), clarify how the new tire fee and the lead-acid battery fee is required to be reported to the Department.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

March 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 40, No. 36, p. 916), to advise the public of the proposed amendments to Rule 12A-12.004, F.A.C. (Reporting and Remitting Fees), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

SOLID WASTE FEES

RULE NO: RULE TITLE:

12A-12.004 Reporting and Remitting Fees

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-12.004, F.A.C. (Reporting and Remitting Fees), is to clarify that the total amount of new tire fees and lead-acid battery fees, and not the total number of new tires and lead-acid batteries sold, is required to be reported on the Solid Waste and Surcharge Return.

SUMMARY: The reporting requirements for the new tire fee and the lead-acid battery fee is amended to provide that the total amount of fees collected should be reported, rather than the number of new tires and lead-acid batteries sold.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rule is not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public with tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed

any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 212.17(6), 212.18(2), 213.06(1), 403.718(3)(b), 403.7185(3)(b) FS.

LAW IMPLEMENTED: 212.12(2), 213.755, 403.718, 403.7185 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: _____

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 2503, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tonya Fulford at (850) 717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-12, FLORIDA ADMINISTRATIVE CODE
SOLID WASTE FEES
AMENDING RULE 12A-12.004

12A-12.004 Reporting and Remitting Fees.

(1)(a) A Solid Waste and Surcharge Return (form DR-15SW, incorporated by reference in Rule 12A-16.008, F.A.C.) reporting fees imposed by Sections 403.718 and 403.7185, F.S., on new tires and lead-acid batteries sold at retail shall be filed with the Department. Except as provided in Rule Chapter 12-24, F.A.C., the payment and the return must be delivered to the Department or be postmarked on or before the 20th day of the month following the date of sale to avoid penalty and interest for late filing. If the 20th day falls on Saturday, Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For purposes of this rule, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S. and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a Statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(1)(b) through (3) No change.

Rulemaking Specific Authority 212.17(6), 212.18(2), 213.06(1), 403.718(3)(b), 403.7185(3)(b)

FS. Law Implemented 212.12(2), 213.755, 403.718, 403.7185 FS. History–New 1-2-89,
Amended 10-16-89, 12-16-91, 4-12-94, 3-21-95, 3-20-96, 4-2-00, 6-19-01, 4-17-03, 9-28-
04,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: _____, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, p. 916), to advise the public of the proposed changes to Rule 12A-12.004, F.A.C. (Reporting and Remitting Fees), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
RENTAL CAR SURCHARGE
AMENDING RULES 12A-16.002, 12A-16.006 AND 12A-16.008

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-16.002, F.A.C. (Imposition and Payment of the Surcharge), provide guidance relating to the reduced \$1 per usage surcharge imposed on motor vehicles used through car-sharing service memberships by Section 1, Chapter 2014-199.

The proposed amendments to Rule 12A-16.006, F.A.C. (Surcharge Returns and Filing Requirements), clarify when the rental car surcharge is due to the state and how the rental car surcharge is to be reported per county.

The proposed amendments to Rule 12A-16.008, F.A.C. (Public Use Forms), incorporate by reference the amendments to the forms used to report any rental car surcharge due to the state.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed changes to Rules 12A-16.002, 12A-16.006, and 12A-16.008, F.A.C., clarify the imposition, collection, and reporting of the rental car surcharge imposed by Section 212.0606, F.S.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws,

policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

March 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 916 – 917), to advise the public of the proposed amendments to Rules 12A-16.002 (Imposition and Payment of the Surcharge), 12A-16.006 (Surcharge Returns and Filing Requirements), and 12A-16.008 (Public Use Forms), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

RENTAL CAR SURCHARGE

RULE NO: RULE TITLE:

12A-16.002 Imposition and Payment of the Surcharge

12A-16.006 Surcharge Returns and Filing Requirements

12A-16.008 Public Use Forms

PURPOSE AND EFFECT: Section 212.0606, F.S., previously imposed a \$2 per day surcharge on each lease or rental of a motor vehicle. Section 1, Chapter 2014-199, amended that statute to reduce the rate imposed on the use of a motor vehicle as part of a car-sharing service to \$1 per usage. The purpose of the proposed amendments to Rule 12A-16.002, F.A.C. (Imposition and Payment of the Surcharge), is to provide guidance relating to the reduced \$1 per usage surcharge imposed on motor vehicles used through car-sharing service memberships.

The purpose of the proposed amendments to Rule 12A-16.006, F.A.C. (Surcharge Returns and Filing Requirements), is to clarify when the rental car surcharge is due to the state and how the rental car surcharge is to be reported per county, based on the amendment made to Section 212.0606, F.S., by Section 1, Chapter 2014-199.

The purpose of the proposed amendments to Rule 12A-16.008, F.A.C. (Public Use Forms), is to incorporate by reference the amendments to the forms used to report any rental car surcharge due to the state.

SUMMARY: The subject areas to be addressed are the proposed changes to Rules 12A-16.002, 12A-16.006, and 12A-16.008, F.A.C., relating to the imposition, collection, and reporting of the rental car surcharge imposed by Section 212.0606, F.S.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rule is not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public with tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.05(1)(c), 212.06(1)(a), 212.0606, 212.07(2), (4), (8), 212.11, 212.12(2), (3), (4), 213.235, 213.755, 376.70, 403.717, 403.718, 403.7185 F.S.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: _____

PLACE: 2450 Shumard Oak Boulevard, Building One, Room ____, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tonya Fulford at (850) 717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULES IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
RENTAL CAR SURCHARGE
AMENDING RULES 12A-16.002, 12A-16.006, AND 12A-16.008

12A-16.002 Imposition and Payment of the Surcharge.

(1)(a) The lease or rental in Florida of a for hire passenger motor vehicle is subject to a surcharge imposed under Section 212.0606, F.S., of \$2.00 per day, or any part of a day, regardless of whether the vehicle is licensed in Florida.

(b) No change.

(2) For the purposes of this rule chapter, the following definitions will apply:

(a) The term "car-sharing service" has the same meaning as provided in Section 212.0606, F.S.

(a) and (b) renumbered (b) and (c) No change.

(3) The \$2 per day ~~The~~ surcharge imposed under Section 212.0606(1), F.S., applies to each lease or rental of a for hire passenger motor vehicle, specified in the lease or rental agreement, on the first thirty (30) days the vehicle is continuously leased or rented to one lessee or renter. The \$2 surcharge does not apply to the usage of a for hire passenger motor vehicle by a member of a car-sharing service when the motor vehicle is used for less than 24 hours.

(a) through (c) No change.

(4) The \$1 surcharge imposed under Section 212.0606(2), F.S., applies to each usage of a for hire passenger motor vehicle by a member of a car-sharing service when the motor vehicle is

used for less than 24 hours. When the member uses the same motor vehicle for 24 hours or more, the \$2 surcharge applies to each day, or portion of a day, that the motor vehicle is used. This surcharge does not apply to the lease, rental, or use of a motor vehicle from a location owned, operated, or leased by or for the benefit of an airport or an airport authority.

(4) and (5) renumbered (5) and (6) No change.

(7)(6) Any person who has leased or rented a for hire passenger motor vehicle under the terms of a lease or rental agreement or the terms of a car-sharing service membership and cannot prove that the rental car surcharge has been paid to the lessor or other person will be directly liable to the state for any surcharge, interest, or penalty due on such transaction.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(c), 212.06(1)(a), 212.0606, 212.07(2), (4), (8) FS. History– New 11-14-89, Amended 7-7-91, 5-19-93, 3-20-96, 9-28-04,_____.

12A-16.006 Surcharge Returns and Filing Requirements.

~~(1)(a) Any dealer who collects the rental car surcharge is required to report to the Department all surcharge revenues that are attributed to the county where the rental agreement was entered into. For purposes of this rule, “where the rental agreement was entered into” means the county where the lessee picks up the for hire passenger motor vehicle. For example, a motor vehicle is picked up in Florida County A and dropped off in Florida County B. The surcharge revenues are attributed to Florida County A.~~

~~(b) Except as provided in Rule Chapter 12-24, F.A.C., the surcharge for each month is shall be due to the Department on the first day of the month following the date the lease or rental payments are to be made by the lessee or renter; under the terms of the lease or rental~~

agreement, or on the first day of the month following the date the membership usage fees are billed to the member of a car-sharing service. The payment and return must be delivered to the Department or be postmarked on or before the 20th day of the month following the date the lease or rental payments or membership usage fees are billed to ~~to be made by~~ the lessee, ~~or renter, or the member of a car-sharing service, under the terms of the lease or rental agreement,~~ to avoid penalty and interest for late filing. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For this purpose, a legal holiday means a holiday which is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

~~(b)(e)~~ The rental car surcharge is required to be reported to the Department on a Solid Waste and Surcharge Return (form DR-15SW). A Schedule of Rental Car Surcharge by County (form DR-15SWS) is used to report the surcharge attributed to each number of days that all for hire passenger motor vehicles were leased or rented during the month by county. Forms DR-15SW and DR-15SWS are incorporated by reference in Rule 12A-16.008, F.A.C. The surcharge is attributed to the county:

1. Where the lessee picks up the for hire passenger motor vehicle, if the motor vehicle is picked up in Florida and is leased or rented for less than 12 months; or

2. Where the residence address of the lessee identified on the registration, license, or title is located, if the motor vehicle is leased or rented for 12 months or longer.

~~(c)~~(d) Any dealer who operates places of business in two or more counties for which returns are required and who has obtained a consolidated reporting number from the Department for purposes of reporting sales and use tax must report the rental car surcharge for all places of business using the consolidated reporting number. The dealer is required to file a consolidated Solid Waste and Surcharge Return (Form DR-15SW) with a Schedule of Rental Car Surcharge by County (Form DR-15SWS) to report the surcharge attributed to ~~number of days that all for hire passenger motor vehicles were leased or rented during the month~~ for each county.

~~(d)~~(e) No change.

~~(e)~~(f) Out-of-state dealers who have no physical place of business located within Florida that are required to report the rental car surcharge must file a Solid Waste and Surcharge Return (Form DR-15SW) with a Schedule of Rental Car Surcharge by County (Form DR-15SWS) to report the surcharge attributed to ~~number of days that all for hire passenger motor vehicles were leased or rented during the month~~ for each county. The Schedule of Rental Car Surcharge by County must be included with the return even when the dealer reports the number of days that all for hire passenger motor vehicles were leased or rented during the month for a single county.

~~(f)~~(g) No change.

(2) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.11, 212.12(2), (3), (4), 213.235, 213.755 FS. History— New 11-14-89, Amended 7-7-91, 8-10-92, 5-19-93, 3-20-95, 3-20-96, 4-2-00, 4-17-03, 9-28-04,_____.

12A-16.008 Public Use Forms.

(1)(a) The following public use forms and instructions are employed by the Department

of Revenue in its dealings with the public in administering the rental car surcharge, as provided in this rule chapter, and the solid waste fees, as provided in Rule Chapter 12A-12, F.A.C. These forms are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s Internet site at www.myflorida.com/dor/forms; or, 2) calling the Department at (800)352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

Form Number	Title	Effective Date
(2) DR-15SW	Solid Waste and Surcharge Return (R. <u>01/15 01/12</u>)	<u>01/12</u>
	http://www.flrules.org/Gateway/reference.asp?No=Ref-__00819	
(3) DR-15SWN	Instructions for DR-15SW Solid Waste and Surcharge Returns (R. <u>01/15 01/14</u>)	<u>01/14</u>
	http://www.flrules.org/Gateway/reference.asp?No=Ref-__03598	
(4) DR-15SWS	Schedule of Rental Car Surcharge by County (R. <u>01/15 01/05</u>)	<u>06/05</u>
	http://www.flrules.org/Gateway/reference.asp?No=Ref-__	

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185 FS. History–New 11-14-89, Amended 7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, 9-28-04, 6-28-05, 7-25-06, 4-5-07, 1-1-08, 1-27-09,

1-11-10, 1-12-11, 1-25-12, 1-20-14,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: _____

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 916-917), to advise the public of the proposed changes to Rules 12A-16.002 (Imposition and Payment of the Surcharge), 12A-16.006 (Surcharge Returns and Filing Requirements), and 12A-16.008 (Public Use Forms), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No timely request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.



Solid Waste and Surcharge Return

DR-15SW
R. 01/15

Rule 12A-16.008
Florida Administrative Code

Complete back of return **FIRST!**

You may file and pay the gross receipts tax on dry-cleaning/laundry, new tire fee, lead-acid battery fee, or rental car surcharge online or you may complete this return and pay by check or money order and mail to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0120

Please read the *Instructions for DR-15SW Solid Waste and Surcharge Returns* (Form DR-15SWN) before you complete this return. Instructions are posted on our website at: www.myflorida.com/dor

Solid Waste and Surcharge Return HD/PM DATE: / / DR-15SW R. 01/15

Certificate Number Reporting Period

Name
Address
City/St
ZIP

**FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120**

T DR-15SW **T**

5. Total tax, fees, and surcharges due (from Line 5 on reverse side) , , .

6. Less credits , , .

7. Net amount due , , .

8. Plus penalty , , .

9. Plus interest , , .

10. Amount due with return , , .

Due: Late After: Check here if payment was made electronically.

9100 0 20159999 0038003031 & 4999999999 0000 5

Solid Waste and Surcharge Return HD/PM DATE: / / DR-15SW R. 01/15

Certificate Number Reporting Period

Name
Address
City/St
ZIP

**FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120**

T DR-15SW **T**

5. Total tax, fees, and surcharges due (from Line 5 on reverse side) , , .

6. Less credits , , .

7. Net amount due , , .

8. Plus penalty , , .

9. Plus interest , , .

10. Amount due with return , , .

Due: Late After: Check here if payment was made electronically.

9100 0 20159999 0038003031 & 4999999999 0000 5



Instructions for DR-15SW Solid Waste and Surcharge Returns

DR-15SW
R. 01/15

Rule 12A-16.008
Florida Administrative Code

Use this return to Report:

- Dry-Cleaning Gross Receipts Tax Due
- New Tire Fees Due
- Lead-Acid Battery Fees Due
- Rental Car Surcharge Due

Use the correct tax return for each reporting period.


Front of Return

Solid Waste and Surcharge Return HD/PM DATE: / / DR-15SW
R. 01/15

Certificate Number Reporting Period

T **DR-15SW**

5. Total tax, fees, and surcharges due (from Line 5 on reverse side)	□, □□□, □□□□. □□
6. Less credits	□, □□□, □□□□. □□
7. Net amount due	□, □□□, □□□□. □□
8. Plus penalty	□, □□□, □□□□. □□
9. Plus interest	□, □□□, □□□□. □□
10. Amount due with return	□, □□□, □□□□. □□


 FLORIDA DEPARTMENT OF REVENUE
 5050 W TENNESSEE ST
 TALLAHASSEE FL 32399-0120

Due: Late After: Check here if payment was made electronically.

Check this box if you transmitted your payment electronically. (Avoid making errors by filing and paying electronically.)

• Mailing address on tax return
• Return envelopes with windows (see page 2)

Complete Back of Return **FIRST!**

Dry-Cleaning Gross Receipts		Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.	
A. Dry-Cleaning Gross Receipts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	Signature of Taxpayer	Date Telephone #
B. Less Exempt Receipts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	Signature of Preparer	Date Telephone #
C. Taxable Gross Receipts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>		
1. Dry-Cleaning Gross Receipts Tax Due - Multiply Taxable Gross Receipts by 2% (.02) and enter this amount on Line 1	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>		
2. New Tire Fees Due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00		
3. Lead-Acid Battery Fees Due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00		
4. Rental Car Surcharge Due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00		
5. Total Amount Due - Bring amount to Line 5 on front of return.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>		

Due Dates, Electronic Filing and Payment, and Other Filing Information

Due Dates: Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand-delivered on the first business day following the 20th. **You must file a return for each reporting period, even if no solid waste taxes, fees, or surcharges are due.** (If no taxes, fees, or surcharges are due, enter "0" on Line 10, "Amount due with return.")

Penalty and Interest: Avoid penalty and interest by filing your return and making payment on time for each reporting period. The easiest way to avoid most filing/payment errors is to file and pay your solid waste taxes, fees, and surcharges electronically.

Electronic Filing and Payment: You can file and pay solid waste taxes, fees, and surcharges by using the Department's convenient, free, and secure website or you may purchase software from a software vendor. If you would like to voluntarily file and pay solid waste taxes, fees, and surcharges electronically, you may do so. Solid waste taxpayers who paid **\$20,000 or more** in solid waste taxes, fees, and surcharges during the most recent state fiscal year (July through June) **are required** to file and pay solid waste taxes, fees, and surcharges electronically during the next calendar year (January through December).

To enroll to file and pay electronically, or for more information, go to the Department's website at www.myflorida.com/dor. After you complete your electronic enrollment, additional instructions on electronic filing will be mailed to you.

Due Dates for Initiating Electronic Payments: You must initiate electronic payments no later than 5:00 p.m., ET, on the business day prior to the 20th. You must send electronic payments **on or before the initiation deadlines.** (Check the **Calendar of Due Dates, Form DR-659.**) Keep the confirmation/trace number or acknowledgment in your records.

Sending Electronic Returns: Your electronic returns must be electronically date stamped (with the submission or transmission date) and accepted on or before the 20th.

Amended Returns: Your return includes payment coupons marked "YOUR COPY" for you to use to keep copies of returns you file or you can also use the "YOUR COPY" as an original return or an amended return, if needed. Be sure to select the copy for the correct reporting period.

Mailing Your Returns and Payments:

Window-style envelopes are included for you to use when mailing us your returns and payments. When you mail your return, be sure to place it in the envelope so the Department's mailing address can be seen in the window of the envelope.

If you use a return without your business information preprinted on it, write your business name, address, certificate number, and reporting period in the spaces provided. If you do not have a return envelope, mail your return and payment to:

**Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120**

Account Changes

You must immediately notify the Department if you:

- Change your business name
- Change your location **or** mailing address
- Close or sell your business

The quickest way to notify us is online. Go to www.myflorida.com/dor, select *Information for Businesses and Employers*, then select *Change address or account status*.

If you want to notify us in writing, mail a letter to:

Account Management MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160

Be sure to include your business partner number and your certificate number in any written correspondence you mail to the Department.

If you cancel your account or sell your business, you must **file a final return and pay all applicable taxes** within **15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

If you:

- Move your business location from one county to another (*does not apply to accounts for the gross receipts tax imposed on dry-cleaning and dry drop-off facilities*);
- Change your legal entity; or
- Change the ownership of your business

you must **submit a new registration online**, or print a *Florida Business Tax Application* (Form DR-1) from our website and submit the application to the Department.

Explanation of Taxes, Fees, and Surcharges Reported on the DR-15SW

Gross Receipts Tax on Dry-Cleaning/Laundrying: A gross receipts tax is imposed on every dry-cleaning and dry drop-off facility engaged in the business of dry-cleaning or laundrying clothing and other fabrics, and providing coin-operated dry-cleaning machines in Florida. This tax is not imposed on the receipts received from coin-operated laundry machines or on laundry done on a wash, dry, and fold basis.

New Tire Fee: The new tire fee is imposed on dealers making retail sales of new motor vehicle tires, including those sold to governmental entities or tax-exempt entities, when such sales are made within Florida. The fee is due whether the tire is sold separately or as a component part of the vehicle. The fee must be separately stated on the sales receipt or invoice and included in the total amount subject to sales tax.

Lead-Acid Battery Fee: The lead-acid battery fee is imposed on dealers making retail sales of new and remanufactured lead-acid batteries, including those sold to governmental entities, or tax exempt entities, when such sales are made within Florida. The fee applies to new and remanufactured batteries for use in motor vehicles (on-road or off-road), vessels, or aircraft. The fee is due whether the battery is sold separately or as a component part of the vehicle, vessel, or aircraft. If the dealer passes this fee along to the purchaser as a cost item, the dealer must separately state the fee on the sales receipt or invoice and include it in the total amount subject to sales tax.

Rental Car Surcharge: The rental car surcharge is imposed on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers. The surcharge does not apply to the lease or rental of motorcycles, mopeds, trucks, trailers, recreational vehicles, or van conversions. The lease or rental is exempt from the surcharge when the purchaser issues a sales tax exemption certificate to lease or rent the motor vehicle exempt from sales tax.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, even when the vehicle is licensed outside Florida.

A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours. If the member uses the motor vehicle for 24 hours or more in a single usage, the \$2 per day surcharge applies.

Report the Surcharge by County (DR-15SWS Schedule):

Florida law requires dealers to report the rental car surcharge by the county where the lessee picks up the passenger motor vehicle. If you have multiple business locations at which you lease or rent motor vehicles designed to accommodate less than nine passengers, you must have a separate *Certificate of Registration* for each business location and report the rental car surcharge due for that business location.

Complete Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, when:

- You lease or rent a vehicle from your business location in one Florida county and your customer picks up the vehicle in another Florida county. Use Form DR-15SWS to report the surcharge in the county where the vehicle is picked up.
- You have no business locations in Florida and you lease a vehicle for 12 months or longer that is registered, licensed, or titled in Florida. Use Form DR-15SWS to report the surcharge in the county where the residence address of the lessee identified on the vehicle registration, license, or title is located.

On Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, enter the rental car surcharge by the county where the surcharge is attributed. Total the surcharge due for all counties and enter the total amount on the Rental Car Surcharge Due line (Line 4) on the back of the DR-15SW, *Solid Waste and Surcharge Return*.

Dealers who electronically file their returns (DR-15SW) will complete the DR-15SWS schedule electronically.

Line-by-Line Instructions for Completing the DR-15SW

Complete the back of the return first.

Dry-Cleaning Gross Receipts

A: Dry-Cleaning Gross Receipts

Enter the total charges imposed by dry-cleaning and dry drop-off facilities for laundrying and dry-cleaning clothing and other fabrics (including coin-operated dry-cleaning machines) during the reporting period on Line A. Do not include charges imposed for coin-operated laundry machines or laundry done on a wash, dry, and fold basis.

B: Less Exempt Receipts

Enter the total exempt receipts from other dry-cleaning and dry drop-off facilities that issued you a resale certificate to buy laundrying or dry-cleaning services for the purpose of reselling those same services on Line B.

C: Taxable Gross Receipts

Subtract exempt receipts (Line B) from dry-cleaning gross receipts (Line A) and enter the amount of taxable gross receipts on Line C.

Line 1 Dry-Cleaning Gross Receipts Tax Due

Multiply the taxable gross receipts on Line C by 2% (taxable gross receipts \times .02) and enter the dry-cleaning gross receipts tax due on Line 1.

Line 2 New Tire Fees Due

Enter the total amount of new tire fees due during the reporting period on Line 2. The new tire fee is imposed at the rate of \$1 per tire on each new tire sold at retail in Florida. Do not include the new tire fees that were refunded to customers who returned the new tire and received a refund of the total sales price of the tire.

Line 3 Lead-Acid Battery Fees Due

Enter the total amount of lead-acid battery fees due during the reporting period on Line 3. The lead-acid battery fee is imposed at the rate of \$1.50 per battery on each new or remanufactured battery sold at retail in Florida. Do not include the lead-acid battery fees that were refunded to customers who returned the battery and received a refund of the total sales price of the battery.

Line 4 Rental Car Surcharge Due

Enter the total amount of rental car surcharge due during the reporting period on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers on Line 4.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, and the use of a motor vehicle by a member of a car-sharing service for 24 hours or longer in a single usage. A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours.

Line 5 Total tax, fees, and surcharges due

Add lines 1 through 4 and enter the total on Line 5 on the back of the return. Bring the total from Line 5 on the back of the return to Line 5 on the front of the return.

Line 6 Less credits

Enter the total amount of allowable deductions, including credit memos issued by the Department on Line 6.

Line 7 Net amount due

Enter the result of Line 5 minus Line 6 on Line 7.

Line 8 Plus penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50, or
- 10% of the net amount due on Line 7.

If your return or payment is late, you will owe the minimum penalty of \$50 even if you are filing a late “zero fee due” return.

Line 9 Plus interest

If your payment is late, you owe interest on the “Net amount due” (Line 7). Florida law provides a floating rate of interest for late payments of taxes, fees, and surcharges due. Interest rates, including daily rates, are published in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 each year and posted on our website.

Line 10 Amount due with return

Enter the total of Lines 7, 8, and 9. Make your check or money order payable to the Florida Department of Revenue. Write your certificate number on your check or money order. We cannot accept foreign currency or funds drawn from other than U.S. banks.

Electronic payment check box: If you make your payment electronically, check the box on the front of the return.

Signature(s): Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

Contact Us

Information and forms are available on our website at:

www.myflorida.com/dor

To speak with a Department of Revenue representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a written reply to tax questions, write to:

Taxpayer Services MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To order coupon books:

- Call Taxpayer Services as listed above or
- Call the service center nearest you.

E-Services

Filing and paying tax electronically is convenient, accurate, and secure. To file and pay sales and use tax electronically (e-file and e-pay), visit our website at **www.myflorida.com/dor**.

Get the Latest Tax Information

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: **www.myflorida.com/dor/list**

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-3, FLORIDA ADMINISTRATIVE CODE
GENERAL; PROCEDURE
AMENDING RULE 12-3.007

SUMMARY OF PROPOSED RULE

Section 10, Chapter 2014-40, L.O.F., amended Section 213.21(2)(a), F.S., to increase the maximum compromise authority of the Department of Revenue's Executive Director from \$250,000 to \$500,000. Rule 12-13.004, F.A.C. (Delegation of Authority to Determine Settlements or Compromises), was amended effective January 19, 2015, to bring that rule into consistency with the statutory provision. The proposed amendments to Rule 12-3.007, F.A.C. (Delegation of Authority), conform the rule to the statute and to Rule 12-13.004, F.A.C.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12-3.007, F.A.C. (Delegation of Authority), conform the rule to Section 213.21(2)(a), F.S., and to Rule 12-13.004, F.A.C.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

March 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, p. 913), to advise the public of the proposed amendments to Rule 12-3.007, F.A.C. (Delegation of Authority), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request was received by the Department. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

GENERAL; PROCEDURE

RULE NO: RULE TITLE:

12-3.007 Delegation of Authority

PURPOSE AND EFFECT: Section 10, Chapter 2014-40, L.O.F., amended Section 213.21(2)(a), F.S., to increase the maximum compromise authority of the Department of Revenue's Executive Director from \$250,000 to \$500,000. Rule 12-13.004, F.A.C. (Delegation of Authority to Determine Settlements or Compromises), was amended effective January 19, 2015, to bring that rule into consistency with the statutory provision. The purpose of the proposed amendment to Rule 12-3.007, F.A.C. (Delegation of Authority), is to conform the rule to the statute and to Rule 12-13.004, F.A.C.

SUMMARY: The proposed amendments to Rule 12-3.007, F.A.C. (Delegation of Authority), conform the rule to the statute and to Rule 12-13.004, F.A.C.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.;

and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 213.21(5), 409.2557 FS.

LAW IMPLEMENTED: 20.05, 20.21, 72.011(1),(3), 120.54, 120.565, 120.569(2), 120.57(1), (2), (3), 120.63(1), 120.74(2), 195.095, 213.05, 213.21, 213.22, 409.2557 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: _____

PLACE: 2450 Shumard Oak Boulevard, Building One, Room _____, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: : Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tonya Fulford at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution,

Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-

7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-3, FLORIDA ADMINISTRATIVE CODE
GENERAL; PROCEDURE
AMENDING RULE 12-3.007

12-3.007 Delegation of Authority.

(1)(a) through (k) No change.

(1)1. No change.

2. To approve conclusive written closing agreements resulting in a reduction in tax of ~~\$500,000~~\$250,000 or less, with any taxpayer to settle or compromise the taxpayer's liability for tax, penalty, or interest assessed under any of the chapters specified in Section 72.011(1), F.S., as provided in Section 213.21, F.S.

(m) through (n) No change.

(2) No change.

Rulemaking Authority 213.06(1), 213.21(5), 409.2557 FS. Law Implemented 20.05, 20.21, 72.011(1),(3), 120.54, 120.565, 120.569(2), 120.57(1), (2), (3), 120.63(1), 120.74(2), 195.095, 213.05, 213.21, 213.22, 409.2557 FS. History—New 7-14-80, Amended 12-31-81, 8-29-85, 11-6-85, Formerly 12-3.07, Amended 5-18-86, 12-20-92, 12-6-98, 4-26,10,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: _____

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, p. 913), to advise the public of the proposed changes to Rule 12-3.007, F.A.C. (Delegation of Authority), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request was received by the Department. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE
MULTITAX CREDITS
AMENDING RULES 12-29.001, 12-29.002 AND 12-29.003

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12-29.001, F.A.C. (Scope), to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and to Rule 12-29.003, F.A.C. (Florida Tax Credit Scholarship Program; Applications), address (1) the sharing of approval letters with eligible nonprofit scholarship funding organizations; (2) the inclusion of credits under this program in calculating a taxpayer's estimated tax payment amounts; and (3) the proposed amendments to provide procedures and forms to be used to apply for a tax credit, or to convey, transfer, or assign a tax credit between members of an affiliated group of corporations, under the Program.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12-29.001, F.A.C. (Scope), to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and to Rule 12-29.003, F.A.C. (Florida Tax Credit Scholarship Program; Applications), (1) clarify that credits earned under the Florida Tax Credit Scholarship Program (“the Program”) will be included when determining a taxpayer's estimated tax payment amounts;

(2) include the conveyance, transfer, or assignment of tax credit allocations under the Program authorized by paragraph 1002.395(5)(d), F.S., as amended by Section 17, Chapter 2014-184, L.O.F.; (3) provide procedures for the conveyance, transfer, or assignment of a tax credit allocation among members of an affiliated group of corporations under the Program; and (4) adopt, by reference, forms used by the Department in administering the Program.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

October 30, 2014

A Notice of Proposed Rule Development was published in the Florida Administrative Register on October 15, 2014 (Vol. 40, No. 201, p. 4528), to advise the public of the proposed changes to Rules 12-29.001 (Scope), 12-29.002 (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and 12-29.003 (Florida Tax Credit Scholarship Program; Applications), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on October 30, 2014. No request for a workshop was received by the agency, and no workshop was held.

Written comments were received by the Department from a taxpayer involved with the Florida Tax Credit Scholarship program. The comments requested that the Department remove the line “Contributions to an eligible nonprofit scholarship funding organization are not payments of estimated tax or installment payments of tax” from two places in the proposed rule.

After review, the Department has not removed those lines, as prior taxpayers have treated contributions as actual estimated tax paid to the Department. Credits for contributions to a scholarship-funding organization have different tax attributes than estimated taxes and installment payments. While the contributions are to be applied when calculating estimated tax payments, they are not considered payments in and of themselves. Previous taxpayers had difficulty applying the rule without this language, and the Department would not want taxpayers who are unfamiliar with the program to incur payment penalties and interest assessments.

The written comments also requested that the language regarding the application of credits for contributions to organizations after July 1, 2014, be revised so that the contributions “shall be deducted” when determining the estimated payment amounts, rather than “shall be taken into account.” After review, the Department has not made the suggested change. The Department is concerned that taxpayers unfamiliar with the program may take deductions without appropriate documentation, which could subject them to penalties and interest assessments.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

MULTITAX CREDITS

RULE NO: RULE TITLE:

12-29.001 Scope

12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward;
Transfer; Rescindment

12-29.003 Florida Tax Credit Scholarship Program; Applications

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rules 12-29.001, (Scope), 12-29.002 (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and 12-29.003 (Florida Tax Credit Scholarship Program; Applications), F.A.C., is to: (1) clarify that credits earned under the Florida Tax Credit Scholarship Program (“the Program”) will be included when determining a taxpayer’s estimated tax payment amounts; (2) include the conveyance, transfer, or assignment of tax credit allocations under the Program authorized by paragraph 1002.395(5)(d), F.S., as amended by Section 17, Chapter 2014-184, L.O.F.; (3) provide procedures for the conveyance, transfer, or assignment of a tax credit allocation among members of an affiliated group of corporations under the Program; and (4) adopt, by reference, forms used by the Department in administering the Program.

SUMMARY: The proposed amendments to Rules 12-29.001 (Scope), 12-29.002 (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and 12-29.003 (Florida Tax Credit Scholarship Program; Applications), F.A.C., address (1) the sharing of approval letters with eligible nonprofit scholarship funding organizations; (2) the

inclusion of credits under this program in calculating a taxpayer's estimated tax payment amounts; and (3) the proposed amendments to provide procedures and forms to be used to apply for a tax credit, or to convey, transfer, or assign a tax credit between members of an affiliated group of corporations, under the Program.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 1002.395(13) FS.

LAW IMPLEMENTED: 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: _____

PLACE: 2450 Shumard Oak Boulevard, Building One, Room _____, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tonya Fulford at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULES IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-12-29, FLORIDA ADMINISTRATIVE CODE
MULTITAX CREDITS
AMENDING RULES 12-29.001, 12-29.002 AND 12-29.003

12-29.001 Scope.

This rule chapter sets forth the rules to be used in the administration of tax credits for contributions made to nonprofit scholarship funding organizations under Section 1002.395, F.S., Florida Tax Credit Scholarship Program. That program allows taxpayers to receive a credit allocation for contributions made to nonprofit scholarship funding organizations. This rule chapter establishes procedures governing the approval of tax credit allocations and rescindments, the approval for carryforward tax credits to a subsequent tax year, procedures for transferring tax credits; and the procedures to be followed by taxpayers when claiming tax credits on tax returns. Rulemaking Authority 1002.395(13) F.S. Law Implemented 211.0251, 212.1831, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (13) FS. History—New 6-6-11, Amended _____.

12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment.

(1) Definitions. For purpose of this rule, the following terms mean:

(a) “Affiliated group of corporations” means two or more corporations that constitute an affiliated group of corporations as defined in s. 1504(a) of the Internal Revenue Code.

(a) through (g) renumbered (b) through (h) No change.

(2) through (4) No change.

(5) TAX CREDITS.

(a) through (e) No change.

(f) Contributions to an eligible nonprofit scholarship funding organization are not payments of estimated tax or installment payments of tax. However, credits earned for contributions to an eligible nonprofit scholarship funding organization made on or after July 1, 2014, for corporate income tax or insurance premium tax will be taken into account when determining the estimated payment amounts required to meet the prior year exceptions for each tax. Cross reference: Rules 12C-1.034 and 12B-8.001, F.A.C.

(6) CARRYFORWARD OF UNUSED CREDITS.

(a) through (d) No change.

~~(e) A taxpayer may not convey, assign, or transfer a credit allocation to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction.~~

(7) TRANSFERS OF UNUSED TAX CREDITS.

(a) A taxpayer may not convey, assign, or transfer a credit allocation or tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, the following credit allocations or tax credits may be transferred between members of the same affiliated group of corporations:

1. A tax credit allocation for which a contribution has not been made to an eligible nonprofit scholarship funding organization by the transferring member. The receiving member must make a contribution to an eligible nonprofit scholarship funding organization during the same period that the transferring member was required to make the contribution. In addition, the contribution must be made before the receiving member may claim the tax credit.

2. A tax credit allocation for which a contribution has been made to an eligible nonprofit scholarship funding organization by the transferring member, but the tax credit has not been claimed on a tax return.

3. A tax credit amount approved for carryforward that has not been claimed on a tax return.

(b) A transferred credit allocation or tax credit may only be used against the same tax as the original credit allocation or tax credit approved by the Department.

(c) A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the credit.

(d) A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

(e)1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting Notice of Intent to Transfer a Tax Credit (Form DR-116200, incorporated by reference in Rule 12-29.003, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

2. Taxpayers must submit an application for transfer of any unused credit allocation or tax credit to:

Florida Department of Revenue

Revenue Accounting

P. O. Box 6609

Tallahassee, FL 32314-6609

(f) The Department must approve the application for transfer of the unused credit allocation or tax credit before the receiving member may claim the tax credit on a tax return. For excise tax

on liquor, wine, and malt beverages, the Division must also approve the transfer before the the receiving member may claim the tax credit on a tax return.

(g) Within fifteen days of receipt of an application, the Department will send written correspondence approving the transfer or providing the reason the transfer could not be approved. If the transfer is approved, a copy of the approval letter will be sent to both the transferring member and the receiving member. The approval letter will include instructions on how the receiving member may claim the tax credit on a tax return.

~~(8)(7)~~ RESCINDMENT OF UNUSED TAX CREDITS.

(a) through (c) No change.

(d) When the approval of a rescindment allows the tax credit cap for a state fiscal year to be reopened and available for allocation, the Department will notify each eligible nonprofit scholarship funding organization that the tax credit cap is available for allocation.

Rulemaking Authority 1002.395(13) F.S. Law Implemented 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS. History—New 6-6-11, Amended 1-25-12,_____.

12-29.003 Florida Tax Credit Scholarship Program; Applications.

(1)(a) The following application forms and instructions are used by the Department in its administration of the Florida Tax Credit Scholarship Program. These forms are hereby incorporated by reference in this rule.

(b) Copies of the application forms and instructions are available, without cost, by one or more of the following methods: 1) downloading the application from the Department's Internet site at www.myflorida.com/dor/forms; or, 2) calling the Department at (800)352-3671, Monday

through Friday, 8 a.m. to 7 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. Persons with hearing or speech impairments may call the Florida Relay Service at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

Form Number	Title	Effective Date
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(2)(a) DR-116000	Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (SFOs) (R. 07/14 07/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__00817)	____ 01/12
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(b) No change

(c) <u>DR-116200</u>	<u>Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit (N. 07/14)</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-__)</u>	_____
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Rulemaking Authority 213.06(1), 1002.395(13) F.S. Law Implemented 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS. History–New 6-6-11, Amended 1-25-12,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: _____

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on October 15, 2014 (Vol. 40, No. 201, p. 4528), to advise the public of the proposed changes to Rules 12-29.001 (Scope), 12-29.002 (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and 12-29.003 (Florida Tax Credit Scholarship Program; Applications), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on October 30, 2014. No request was received by the Department. Written comments were received by the Department, but no changes were made in response.



Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations (SFOs)

DR-116000 R. XX/XX Rule 12-29.003 Florida Administrative Code Effective XX/XX

Business Name: Federal Employer Identification Number (FEIN): Business Address: City: State: ZIP: Contact Person Name: Telephone Number: Email Address:

Applying for (select one):

- Contribution to nonprofit scholarship-funding organization Enter the nonprofit scholarship-funding organization to which the contribution will be made. A separate application is required for each organization: Credit Carryforward - Original confirmation number:

Total amount of planned contribution or credit carryforward: \$

Indicate the amount of credit allocation for each applicable tax. The sum of the amounts must equal the planned contribution or credit carryforward amount entered above.

- \$ Corporate Income Tax Beginning Date of Tax Year: Ending Date of Tax Year: \$ Insurance Premium Tax (For the current Calendar Year) \$ Excise Tax on Malt Beverages For the Fiscal Year beginning July 1, Malt Beverage License Number: \$ Excise Tax on Wine Beverages For the Fiscal Year beginning July 1, Wine Beverage License Number: \$ Excise Tax on Liquor Beverages For the Fiscal Year beginning July 1, Liquor Beverage License Number: \$ Sales and Use Tax due from a Direct Pay Permit Holder For the Fiscal Year beginning July 1, Sales Tax Certificate Number: \$ Tax on Oil Production For the Fiscal Year beginning July 1, \$ Tax on Gas Production For the Fiscal Year beginning July 1,

If you file a consolidated Florida corporate income tax return, you must provide the parent corporation's name and FEIN.

Parent corporation

Parent corporation's FEIN

I understand that section (s.) 1002.395(5)(b)2., Florida Statutes (F.S.), requires the Florida Department of Revenue to provide a copy of any approval it issues regarding this Application to the nonprofit scholarship-funding organization indicated in this Application.

Under penalty of perjury, I declare that I have read this Application and that the facts stated in it are true.

Signature of officer, owner, or partner

Date

Instructions for Completing Form

You may apply for this credit allocation using the Department's website at www.myflorida.com/dor. When applying for a tax credit allocation, a separate application is required for each nonprofit scholarship-funding organization, each separate beverage license, and each sales tax certificate number. The tax year for insurance premium tax is the current calendar year. For corporate income tax, you must specify the applicable tax year. For all other taxes, you must specify the applicable state fiscal year.

Once you complete the online application you will receive a confirmation number that you can print out. The screen will display the information entered and confirm receipt of the electronic application for credit allocation or credit carryforward.

The Department will send you written correspondence within 10 working days of receiving your application. We will either approve an amount of tax credit allocation or explain why a credit allocation could not be approved.

Who May Apply?

The following taxpayers may participate in the Florida Tax Credit Scholarship Program for contributions to nonprofit SFOs:

- Florida oil and gas production taxpayers (ss. 211.02 and 211.025, F.S.).
- Taxpayers who pay sales tax under a direct pay permit (s. 212.183, F.S.).
- Corporate income taxpayers (Chapter 220, F.S.).
- Taxpayers who pay excise tax on liquor, wine, and malt beverages (ss. 563.05, 564.06, and 565.12, F.S.).
- Insurance premium taxpayers (s. 624.509, F.S.).

Oil and Gas Production Tax

One hundred percent of an eligible contribution is allowed as a credit, but the amount of the credit taken may not exceed fifty percent of the tax due on the return. A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

Sales and Use Tax Due From a Direct Pay Permit Holder

One hundred percent of an eligible contribution is allowed as a credit. Before a credit can be claimed on a sales and use tax return, the taxpayer must submit a copy of the certificate of contribution from each nonprofit SFO to:

Florida Department of Revenue
Revenue Accounting
PO Box 6609
Tallahassee, FL 32314-6609

Within 10 working days, the Department of Revenue will respond with specific instructions about how to claim the credit on your return.

Corporate Income Tax

One hundred percent of an eligible contribution is allowed as a credit. The credit granted must be reduced by the resulting decrease in federal income tax when considering this credit

and the overall impact it has on the federal income tax due. The amount taken as a credit for the taxable year must be added back to taxable income. A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

Excise Tax on Liquor, Wine, and Malt Beverages

One hundred percent of an eligible contribution is allowed as a credit against any tax due under s. 563.05, 564.06, or 565.12, F.S., except excise taxes imposed on wine produced by manufacturers in this state from products grown in this state. The amount of the credit taken may not exceed ninety percent of the tax due on the return. A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

Insurance Premium Tax

One hundred percent of an eligible contribution is allowed as a credit against any tax due under s. 624.509, F.S., after deducting from such tax:

1. Deductions for assessments made pursuant to s. 440.51, F.S. (workers compensation administrative assessments),
2. Credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds), and
3. Credits for income tax paid under Chapter 220 F.S., and the salary credit allowed under s. 624.509(5), F.S., as these are limited by s. 624.509(6), F.S. (the sixty-five percent limitation).

A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

Program Information

If the credit is not fully used in any applicable tax year (for corporate income or insurance premium tax) or state fiscal year (for excise tax on malt beverages, wine, and liquor; oil and gas production tax; or sales tax), application may be made to obtain approval to carry forward the unused credit in a subsequent year. An unused credit cannot be carried forward more than 5 years. The credit cannot be conveyed, assigned, or transferred to another entity unless the other entity is a member of the taxpayer's affiliated group, or all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. For transfers to another member of the taxpayer's affiliated group, use Form DR-116200.

Contributions must be monetary and must be made to eligible nonprofit SFOs. The Department of Education establishes the eligibility of the nonprofit SFOs. A list of nonprofit SFOs is available from the Department of Education's website at www.floridaschoolchoice.org/. Their phone number is 800-447-1636.

Once you receive written confirmation and approval for the credit allocation from the Department, you are expected to make such contribution within the tax year or state fiscal year for which the credit allocation was approved.

Upon receiving a contribution, a nonprofit SFO will issue a certificate of contribution to the taxpayer. This certificate will contain the following information:

- Contributor's name
- Contributor's FEIN
- Contributor's license number issued by the Division of Alcoholic Beverages and Tobacco
- Amount of contribution
- Date of contribution
- Name of nonprofit SFO

An officer or authorized representative of the nonprofit SFO will sign the certificate. You must attach a copy of the certificate(s) of contribution to your tax return when filed; or for sales tax, submit a copy of the certificate to the Department before claiming the credit.

All other requirements of s. 1002.395, F.S., must be met to claim this credit.

The letter granting approval of the credit allocation will indicate the time frame in which the contribution must be made, and express that the credit is contingent upon an eligible contribution being made and accepted by the nonprofit SFO.

If the nonprofit SFO listed on the approval letter is unable to accept a contribution or part of a contribution because of its obligations under s. 1002.395, F.S., and it provides a written statement declining the contribution, the taxpayer may make the contribution or partial contribution to another eligible nonprofit SFO. The taxpayer must keep the written statement for its records to support the credit claimed. Contributions must be made during the year specified in the approval letter.

Contributions to a nonprofit SFO are not payments of estimated tax or installment payments of tax. Taxpayers must make installment payments to the Department of Revenue in accordance with ss. 220.34 and 1002.395(5)(f), F.S., and Rule 12C-1.034, Florida Administrative Code (F.A.C.), for corporate income tax; ss. 624.5092 and 1002.395(5)(f), F.S., and Rule 12B-8.001, F.A.C., for insurance premium tax; and s. 212.11, F.S., and Rule 12A-1.056, F.A.C., for sales and use tax. For corporate income tax and insurance premium tax, penalty and interest applies to an underpayment of estimated tax unless the amount due under the prior year exception is timely paid. The installment amounts that must be paid to meet the prior year exception for corporate income tax and insurance premium tax are decreased by the amount of the scholarship funding credit earned with contributions made on or after July 1, 2014.

Program Guidelines.

For corporate income tax and insurance premium tax, applications can be submitted beginning on the first business day in January for contributions to be made in tax years that begin in the same calendar year.

For the excise tax on liquor, wine, and malt beverages, applications can be submitted beginning on the first business day in January for contributions to be made in the state fiscal year beginning the following July 1.

For the oil and gas production tax and sales tax paid under a direct pay permit, applications can be submitted beginning on the first business day in January for contributions to be made in the state fiscal year beginning the following July 1.

The allocation of each state fiscal year's allotted amount begins on the first business day in January.

We will accept applications until the allotted amount is reached or until the end of the applicable state fiscal year or tax year (for corporate income tax and insurance premium tax), whichever occurs first.

Example 1 – A corporate income taxpayer or insurance premium taxpayer applying for a credit allocation for its tax year beginning on January 1, 2012, could submit an application between January 3, 2012 and December 31, 2012, assuming the annual allocation is not exhausted before the time of application. In this example, you must contribute to the nonprofit SFO between January 1, 2012 and December 31, 2012.

Example 2 – A corporate income taxpayer applying for a credit allocation for its tax year beginning on July 1, 2012, could submit an application between January 3, 2012 and June 30, 2013, assuming the annual allocation is not exhausted before the time of application. In this example, you must contribute to the nonprofit SFO between July 1, 2012 and June 30, 2013.

Example 3 – A sales taxpayer or oil and gas production taxpayer applying for a credit allocation, could submit an application between January 3, 2012 and June 30, 2013, assuming the annual allocation is not exhausted before the time of application. In this example, you must contribute to the nonprofit SFO between July 1, 2012 and June 30, 2013, and the credit can be claimed after the contribution is made and before June 30, 2013. For any credit amount that is not used before June 30, 2013, an application can be submitted beginning July 1, 2013, for approval to carry forward the unused credit to be used in the new state fiscal year. An unused credit cannot be carried forward more than 5 years.

Example 4 – A taxpayer who pays excise tax on liquor, wine, and malt beverages applying for a credit allocation could submit an application between January 3, 2012 and June 30, 2013, assuming the annual allocation is not exhausted before the time of application. In this example, you must contribute to the nonprofit SFO between July 1, 2012 and June 30, 2013, and the credit can be claimed after the contribution is made and before June 30, 2013. For any credit amount that is not used before June 30, 2013, an application can be submitted beginning July 1, 2013, for approval to carry forward the unused credit to be used in the new state fiscal year. An unused credit cannot be carried forward more than 5 years.



Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit

DR-116200
N. XX/XX
Rule 12-29.003
Florida Administrative Code
Effective XX/XX

To transfer a tax credit available under the Florida Tax Credit Scholarship Program, the transferring business and the receiving business must both be members of the same affiliated group of corporations.

Part I - Transferring Business Information

Business Name:		Federal Employer Identification Number (FEIN):	
Business Address:			
City:		State:	ZIP
Contact Person Name:	Telephone Number:	Email Address:	
If the transferor is included in a consolidated Florida corporate income tax return, please provide the Parent Corporation Name:			Parent FEIN:
Indicate the type of tax credit allocation or tax credit to be transferred, information on the original amount of the tax credit allocation, any approved carryforward amounts, the amount of any previous transfers, and the amount to be transferred. For transfers of sales and use tax or the excise tax on liquor beverages, wine beverages, or malt beverages, indicate the certificate number or license number for which the tax credit allocation was authorized.	Florida Tax Credit Scholarship Program: <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Insurance Premium Tax <input type="checkbox"/> Tax on Oil Production <input type="checkbox"/> Tax on Gas Production <input type="checkbox"/> Sales and Use Tax (enter certificate number): <input type="checkbox"/> Excise Tax on Liquor Beverages (enter license number): <input type="checkbox"/> Excise Tax on Wine Beverages (enter license number): <input type="checkbox"/> Excise Tax on Malt Beverages (enter license number):		

Tax Credit Allocation and Tax Credit Information:

Original Tax Credit Allocation

Original Amount of Tax Credit Allocation	\$
Tax Credit Allocation Confirmation Number	
Tax Year or State Fiscal Year Approved to Make a Contribution	
Amount Claimed	\$
Tax Year or Month/Year Claimed	

Approved Carryforward Amounts

Amount of Approved Tax Credit Carryforward	\$
Carryforward Confirmation Number	
Carryforward Amount Claimed	\$
Tax Year or Month/Year Carryforward Claimed	

Prior Transfers

Amount Previously Transferred	\$
Unused Amount	\$

Amount to be Transferred:	\$
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Part II - Receiving Business Information - A separate notice is required for each receiving business.

Business Name:		Federal Employer Identification Number (FEIN):	
Business Address:			
City:		State:	ZIP
Contact Person Name:	Telephone Number:	Email Address:	
If the transferee is included in a consolidated Florida corporate income tax return, please provide the Parent Corporation Name:			Parent FEIN:

For transfers of sales and use tax or the excise tax on liquor beverages, wine beverages, or malt beverages, indicate the certificate number or license number of the business receiving the transfer.

- Sales and Use Tax (enter certificate number):
- Excise Tax on Liquor Beverages (enter license number):
- Excise Tax on Wine Beverages (enter license number):
- Excise Tax on Malt Beverages (enter license number):

Part III - Transferring Business Certification - *Only an authorized officer of the transferring business may sign this notice.*

Under penalties of perjury, I certify that the Transferring Business and the Receiving Business are both members of the same affiliated group of corporations. I understand that the Florida Department of Revenue will provide information regarding the transfer of a tax credit allocation or a tax credit authorized under the Florida Tax Credit Scholarship Program to the Receiving Business. I declare that I have read the foregoing Notice and the facts stated in it are true.

Signature of Authorized Officer of Transferring Business

Title

Printed Name of Authorized Officer

Date

**Instructions for Florida Tax Credit Scholarship Program
Notice of Intent to Transfer a Tax Credit**

To transfer a tax credit or a tax credit allocation under the Florida Tax Credit Scholarship Program both parties to the transfer must be members of the same affiliated group of corporations.

The transferring member must notify the Department of any tax credit transfer prior to the receiving member reporting the tax credit on a tax return. A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer. The completed notice must be signed by an officer authorized to sign on behalf of the transferring business. Mail the completed and signed notice to:

Florida Department of Revenue
Revenue Accounting
PO Box 6609
Tallahassee FL 32314-6609

The Department of Revenue will send written approval regarding the amount of the tax credit transferred within fifteen (15) days after receipt of a completed notice. You must have a letter from the Department approving the credit transferred prior to claiming the tax credit on a tax return.

The following tax allocations or tax credits may be transferred from one member of an affiliated group to another member of the same affiliated group:

- Tax credit allocations prior to making a contribution to an eligible nonprofit scholarship-funding organization.

- Tax credit allocations for which contributions have been made to an eligible nonprofit scholarship-funding organization, but the tax credit has not been claimed on a tax return.
- Tax credit amounts approved for carryforward that have not been claimed on a tax return.

A transferred tax credit may only be used against the same tax as the original tax credit approved by the Department. For example, if the transferring member received a sales and use tax credit allocation, the receiving member may only use the transferred tax credit as a sales and use tax credit.

Members receiving a tax credit allocation must make a contribution to an eligible nonprofit scholarship-funding organization during the same period that the transferring member was required to make the contribution. The contribution must be made before the member may claim the tax credit.

A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the tax credit.

A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAX
AMENDING RULE 12B-8.001

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), provide clarification regarding the computation of the amount of estimated insurance premium tax required to meet the prior year exception when a taxpayer has made one or more qualifying contributions to eligible nonprofit scholarship-funding organizations.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), provide clarification regarding the computation of the amount of estimated insurance premium tax required to meet the prior year exception when a taxpayer has made one or more qualifying contributions to eligible nonprofit scholarship-funding organizations.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

March 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 917 – 918), to advise the public of the proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request was received by the agency, and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

INSURANCE PREMIUM TAX

RULE NO: RULE TITLE:

12B-8.001 Premium Tax; Rate and Computation.

PURPOSE AND EFFECT: Section 17, Chapter 2014-184, Laws of Florida, provides that, for purposes of determining if a penalty under Section 624.5092, F.S., should be imposed on the underpayment of an installment, an insurer may reduce the installment amount required to meet the prior year exception in that taxable year by the amount of the credit earned under Section 624.51055, F.S. (Credit for contributions to eligible nonprofit scholarship-funding organizations). The amount required to meet the prior year exception may only be reduced with respect to contributions made on or after July 1, 2014.

The purpose of the proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), is to provide clarification regarding the computation of the installment payment amount required to meet the prior year exception when a taxpayer has made one or more qualifying contributions to eligible nonprofit scholarship-funding organizations.

SUMMARY: The proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), address the computation of the installment payment amount required to meet the prior year exception pursuant to Section 624.5092, F.S., when a taxpayer has made one or more qualifying contributions to eligible nonprofit scholarship-funding organizations.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in

excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 220.183(4)(d), 288.99(11) (2010), 624.5105(4)(b), 1002.395(13) FS.

LAW IMPLEMENTED: 175.101, 175.1015, 175.121, 175.141, 185.08(3), 185.085, 185.10, 185.12, 213.05, 213.235, 220.183(3), 288.99(11) (2010), 624.4621, 624.46226, 624.4625, 624.475, 624.509, 624.5092, 624.50921, 624.510, 624.5105, 624.51055, 624.511, 624.518, 624.519, 624.520(2), 626.7451(11), 627.3512, 627.357(9), 628.6015, 629.5011, 634.131, 634.313(2), 634.415(2), 1002.395 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: _____

PLACE: 2450 Shumard Oak Boulevard, Building One, Room ____, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: : Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tonya Fulford at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES
AMENDING RULE 12B-8.001

12B-8.001 Premium Tax; Rate and Computation.

(1) through (2)(a) No change.

(b)1. Contributions to eligible nonprofit scholarship-funding organizations (SFOs) made on or after July 1, 2014, for insurance premium tax reduce the amount required to meet the prior year exception referenced in paragraph (a). The specific prior year exception amount reduced by a contribution to an SFO is determined by the date of contribution on the certificate of contribution issued by the SFO. Cross reference: Rule Chapter 12-29, F.A.C..

2. Example: An insurer remitted three installment payments of \$16,000 each on April 15, 2014; June 13, 2014; and October 15, 2014. The taxpayer also made a \$17,000 contribution to an SFO and was issued a certificate of contribution on October 2, 2014, which generated a credit for the taxpayer. For the prior tax year ending December 31, 2013, tax of \$80,000 was reported on the return (Form DR-908 Line 11 (Total Tax Due) less the sum of Line 9 (Filing Fees) and Line 10 (Commercial/Residential Policy Surcharge)). Taxpayer's prior year exception computation is as follows:

<u>Due dates of installments</u>	<u>(1st)</u>	<u>(2nd)</u>	<u>(3rd)</u>
	<u>4/15/2014</u>	<u>6/15/2014</u>	<u>10/15/2014</u>
<u>Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated</u>	<u>16,000.00</u>	<u>32,000.00</u>	<u>48,000.00</u>
<u>(a) Prior year exception amount</u>	<u>27% of tax</u> <u>21,600.00</u>	<u>54% of tax</u> <u>43,200.00</u>	<u>81% of tax</u> <u>64,800.00</u>
<u>(b) Cumulative donations made on or after July 1, 2014, to SFOs from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or before installment due date.</u>	<u>0.00</u>	<u>0.00</u>	<u>17,000.00</u>
<u>(c) The prior year exception adjusted for the credit for contributions to SFOs per s. 1002.395(5)(f), F.S., equals (a) less (b)</u>	<u>21,600.00</u>	<u>43,200.00</u>	<u>47,800.00</u>
<u>Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).</u>	<u>No</u>	<u>No</u>	<u>Yes</u>

Taxpayer has met the prior year exception for the third installment through a combination of estimated payments and SFO credit so that installment penalty and installment interest will not apply for the third installment.

3. Example: An insurer remitted three estimated payments of \$20,000 each on April 15, 2015; June 15, 2015; and October 15, 2015. The taxpayer also made three \$10,000 contributions to an SFO and was issued three certificates of contribution on April 15, 2015; June 15, 2015; and October 15, 2015. For the prior insurance premium tax year ending December 31, 2014, tax of \$100,000 was reported on the return (Form DR-908 Line 11 (Total Tax Due) less the sum of Line 9 (Filing Fees) and Line 10 (Commercial/Residential Policy Surcharge). Taxpayer's prior year exception computation is as follows:

	<u>(1st)</u>	<u>(2nd)</u>	<u>(3rd)</u>
<u>Due dates of installments</u>	<u>4/15/2015</u>	<u>6/15/2015</u>	<u>10/15/2015</u>
<u>Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated</u>	<u>20,000.00</u>	<u>40,000.00</u>	<u>60,000.00</u>
<u>(a) Prior year exception amount</u>	<u>27% of tax</u> <u>27,000.00</u>	<u>54% of tax</u> <u>54,000.00</u>	<u>81% of tax</u> <u>81,000.00</u>
<u>(b) Cumulative donations made on or after July 1, 2014, to SFOs from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or before installment due date.</u>	<u>10,000.00</u>	<u>20,000.00</u>	<u>30,000.00</u>
<u>(c) The prior year exception adjusted for the credit for contributions to SFOs per s. 1002.395(5)(f), F.S., equals (a) less (b)</u>	<u>17,000.00</u>	<u>34,000.00</u>	<u>51,000.00</u>

<u>Installment meets prior year exception? To answer</u>			
<u>Yes, Current year must equal or exceed Prior year</u>	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>
<u>(c).</u>			

Taxpayer has met the prior year exception for all three installments through a combination of estimated payments and SFO credit so that estimated tax penalty and interest will not apply to any of the three installments.

~~(c)(b)~~ When any taxpayer fails to pay any amount due or any portion thereof, on or before the due date when the tax or installment of tax shall be required by law to be paid, interest shall be added to the amount due at the following rate:

1. One percent per month (prorated daily using the daily factor of .000328767) for payments due prior to January 1, 2000.

2. For payments due on or after January 1, 2000, the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C. (prorated daily).

~~(d)(e)~~ Interest accrues from the due date until paid.

(3) through (9) No change.

Rulemaking Authority 213.06(1), 220.183(4)(d), 288.99(11) (2010), 624.5105(4)(b), 1002.395(13) FS. Law Implemented 175.101, 175.1015, 175.121, 175.141, 185.08(3), 185.085, 185.10, 185.12, 213.05, 213.235, 220.183(3), 288.99(11) (2010), 624.4621, 624.46226, 624.4625, 624.475, 624.509, 624.5092, 624.50921, 624.510, 624.5105, 624.51055, 624.511, 624.518, 624.519, 624.520(2), 626.7451(11), 627.3512, 627.357(9), 628.6015, 629.5011, 634.131, 634.313(2), 634.415(2), 1002.395 FS. History–New 2-3-80, Formerly 12B-8.01,

Amended 3-25-90, 4-10-91, 2-18-93, 6-16-94, 10-19-94, 1-2-96, 12-9-97, 6-2-98, 4-2-00, 10-15-01, 8-1-02, 6-20-06, 9-1-09, 4-26-10, 6-6-11, 1-25-12,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: _____

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 917 – 918), to advise the public of the proposed changes to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request was received by the Department. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULE 12C-1.034

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12C-1.034, F.A.C. (Special Rules Relating to Estimated Tax), provide clarification regarding the computation of the amount of estimated corporate income tax required to meet the prior year exception when a taxpayer has made one or more qualifying contributions to eligible nonprofit scholarship-funding organizations.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12C-1.034, F.A.C. (Special Rules Relating to Estimated Tax), provide clarification regarding the computation of the amount of estimated corporate income tax required to meet the prior year exception when a taxpayer has made one or more qualifying contributions to eligible nonprofit scholarship-funding organizations.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

March 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 918 – 919), to advise the public of the proposed amendments to Rule 12C-1.034, F.A.C. (Special Rules Relating to Estimated Tax), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

CORPORATE INCOME TAX

RULE NO: RULE TITLE:

12C-1.034 Special Rules Relating to Estimated Tax

PURPOSE AND EFFECT: Section 17, Chapter 2014-184, Laws of Florida, provides that for purposes of determining if a penalty or interest should be imposed for underpayment of estimated corporate income tax pursuant to Section 220.34(2)(d)1., F.S., a taxpayer may reduce the estimated payment amount required to meet the prior year exception in that taxable year by the amount of the credit earned under Section 220.1875, F.S. (Credit for contributions to eligible nonprofit scholarship-funding organizations). The amount required to meet the prior year exception may only be reduced with respect to contributions made on or after July 1, 2014.

The purpose of the proposed amendments to Rule 12C-1.034, F.A.C. (Special Rules Relating to Estimated Tax), is to provide clarification regarding the computation of the amount of estimated tax required to meet the prior year exception when a taxpayer has made one or more qualifying contributions to eligible nonprofit scholarship-funding organizations.

SUMMARY: The proposed amendments to Rule 12C-1.034, F.A.C. (Special Rules Relating to Estimated Tax), address the computation of the amount of estimated tax required to meet the prior year exception pursuant to Section 220.34(2)(d)1., F.S., when a taxpayer has made one or more qualifying contributions to eligible nonprofit scholarship-funding organizations.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in

excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 220.24, 220.33(7), 220.34(2)(f), 220.51, 1002.395(13) FS.

LAW IMPLEMENTED: 213.21, 220.131, 220.24, 220.241, 220.33, 220.34, 221.02, 221.04, 1002.395 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: _____

PLACE: 2450 Shumard Oak Boulevard, Building One, Room _____, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical

Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tonya Fulford at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution,
Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULE 12C-1.034

12C-1.034 Special Rules Relating to Estimated Tax.

(1) through (8) No change.

(9)(a) No change.

(b)1.a. through b. No change.

c.(I) Contributions to eligible nonprofit scholarship-funding organizations (SFOs) made on or after July 1, 2014, for corporate income tax reduce the amount required to meet the prior year exception referenced in sub-subparagraph a. The specific prior year exception amount reduced by a contribution to an SFO is determined by the date of contribution on the certificate of contribution issued by the SFO. Cross reference: Rule Chapter 12-29, F.A.C.

(II) Example: A calendar year taxpayer remitted four estimated payments of \$16,000 each on April 30, 2014; June 30, 2014; September 30, 2014; and December 31, 2014. The taxpayer also made a \$15,000 contribution to an SFO and was issued a certificate of contribution on July 15, 2014, which generated a credit for the taxpayer. For the prior tax year ending December 31, 2013, corporate income tax of \$80,000 was due. Taxpayer's prior year exception computation is as follows:

	<u>(1st)</u>	<u>(2nd)</u>	<u>(3rd)</u>	<u>(4th)</u>
<u>Due dates of installments</u>	<u>4/30/2014</u>	<u>6/30/2014</u>	<u>9/30/2014</u>	<u>12/31/2014</u>
<u>Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated</u>	<u>16,000.00</u>	<u>32,000.00</u>	<u>48,000.00</u>	<u>64,000.00</u>
<u>(a) Prior year exception: Tax on prior year's income using current year's rates</u>	<u>25% of tax</u> <u>20,000.00</u>	<u>50% of tax</u> <u>40,000.00</u>	<u>75% of tax</u> <u>60,000.00</u>	<u>100% of tax</u> <u>80,000.00</u>
<u>(b) Cumulative donations made on or after July 1, 2014, to SFOs from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or before installment due date.</u>	<u>0.00</u>	<u>0.00</u>	<u>15,000.00</u>	<u>15,000.00</u>
<u>(c) The prior year exception adjusted for the credit for contributions to SFOs per s. 1002.395(5)(f), F.S., equals (a) less (b)</u>	<u>20,000.00</u>	<u>40,000.00</u>	<u>45,000.00</u>	<u>65,000.00</u>
<u>Installment meets prior year</u>	<u>No</u>	<u>No</u>	<u>Yes</u>	<u>No</u>

<u>exception? To answer Yes, Current year must equal or exceed Prior year (c).</u>				
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Taxpayer has met the prior year exception for the third installment through a combination of estimated payments and SFO credit so that estimated tax penalty and interest will not apply for the third installment.

(III) Example: A calendar year taxpayer remitted four estimated payments of \$10,000 each on April 30, 2015; June 30, 2015; September 30, 2015; and December 31, 2015. The taxpayer also made four \$10,000 contributions to an SFO and was issued certificates of contribution on April 30, 2015; June 30, 2015; September 30, 2015; and December 31, 2015. For the prior tax year ending December 31, 2014, corporate income tax of \$80,000 was due.

Taxpayer's prior year exception computation is as follows:

	<u>(1st)</u>	<u>(2nd)</u>	<u>(3rd)</u>	<u>(4th)</u>
<u>Due dates of installments</u>	<u>4/30/2015</u>	<u>6/30/2015</u>	<u>9/30/2015</u>	<u>12/31/2015</u>
<u>Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated</u>	<u>10,000.00</u>	<u>20,000.00</u>	<u>30,000.00</u>	<u>40,000.00</u>
<u>(a) Prior year exception: Tax on prior year's income using current year's rates</u>	<u>25% of tax</u> <u>20,000.00</u>	<u>50% of tax</u> <u>40,000.00</u>	<u>75% of tax</u> <u>60,000.00</u>	<u>100% of tax</u> <u>80,000.00</u>
<u>(b) Cumulative donations made on or</u>	<u>10,000.00</u>	<u>20,000.00</u>	<u>30,000.00</u>	<u>40,000.00</u>

<u>after July 1, 2014, to SFOs from the beginning of the taxable year through the installment date indicated.</u> <u>Certificate of contribution must be issued on or before installment due date.</u>				
<u>(c) The prior year exception adjusted for the credit for contributions to SFOs per s. 1002.395(5)(f), F.S., equals (a) less (b)</u>	<u>10,000.00</u>	<u>20,000.00</u>	<u>30,000.00</u>	<u>40,000.00</u>
<u>Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).</u>	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>

Taxpayer has met the prior year exception for all four installments through a combination of estimated payments and SFO credit so that estimated tax penalty and interest will not apply to any of the four installments.

2. through 3. No change.

(c) through (j) No change.

(10) through (13) No change.

Rulemaking Authority 213.06(1), 220.24, 220.33(7), 220.34(2)(f), 220.51, 1002.395(13) FS.

Law Implemented 213.21, 220.131, 220.24, 220.241, 220.33, 220.34, 221.02, 221.04, 1002.395

FS. History–New 10-20-72, Amended 10-20-73, 7-27-80, 12-18-83, Formerly 12C-1.34,
Amended 12-21-88, 4-8-92, 5-17-94, 3-18-96, 3-13-00, 9-28-04,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: _____

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 918 – 919), to advise the public of the proposed changes to Rule 12C-1.034, F.A.C. (Special Rules Relating to Estimated Tax), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request was received by the Department. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.060

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-1.060, F.A.C. (Registration), remove the registration penalty provisions that are no longer needed due to the change made by Section 6, Chapter 2014-40, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 6, Chapter 2014-40, L.O.F., amended the provisions found in Section 212.18(3)(c), F.S., relating to an individual's failure to register for sales and use tax. The proposed amendments to Rule 12A-1.060, F.A.C. (Registration), remove the registration penalty provisions that are no longer needed due to the statutory change.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

March 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 915 – 916), to advise the public of the proposed amendments to Rule 12A-1.060, F.A.C. (Registration), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

SALES AND USE TAX

RULE NO: RULE TITLE:

12A-1.060 Registration

PURPOSE AND EFFECT: Section 6, Chapter 2014-40, L.O.F., amended the provisions found in Section 212.18(3)(c), F.S., relating to an individual's failure to register for sales and use tax. The purpose of the proposed amendments to Rule 12A-1.060, F.A.C. (Registration), is to remove the registration penalty provisions that are no longer needed due to the statutory change.

SUMMARY: The proposed amendments to Rule 12A-1.060, F.A.C. (Registration), remove the registration penalty provisions that are no longer needed due to the statutory change.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section

120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 212.12(2)(d), 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 119.071(5), 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.06(2), 212.12~~(2)~~, (5), (6), 212.14(4), 212.16(1), (2), 212.18(3) FS

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: _____

PLACE: 2450 Shumard Oak Boulevard, Building One, Room _____, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tonya Fulford at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.060

12A-1.060 Registration.

(1) through (4) No change.

~~(5) PENALTIES FOR FAILURE OR REFUSAL TO REGISTER.~~

~~(a) No person shall be issued any license from any authority within the State of Florida to engage in any business activity required to be registered with the Department until such person is the holder of a valid certificate of registration.~~

~~(b) The Department is authorized to impose a \$100 registration fee for each place of business for the failure or refusal of any person to register with the Department prior to engaging in or conducting business in this state as a dealer. Persons who have failed or refused to register are those that the Department seeks to register as a result of information supplied by an informant under Section 213.30, F.S., or as a result of enforcement programs administered by the Department. In making the determination whether the \$100 registration fee shall be imposed, the Executive Director or the Executive Director's designee in the responsible process shall consider and be guided by:~~

~~1. The prior history, if any, of the applicant's compliance or noncompliance with the revenue laws administered by the Department pursuant to Section 213.05, F.S.;~~

~~2. The applicant's ability to demonstrate the exercise of ordinary care and prudence~~

~~through presenting to the Department facts and circumstances indicating that a diligent attempt to meet the registration requirements of the law was made. An applicant with limited business knowledge, limited education, or limited experience with Florida tax matters may establish a basis for the existence of reasonable cause when there is reasonable doubt whether the applicant is required to register;~~

~~3. Reliance upon the erroneous advice of a competent advisor that the applicant did not meet the registration requirements. To establish a reasonable cause for noncompliance with the registration requirements, the applicant must demonstrate that advice was sought in a timely manner from the competent advisor, that all necessary information was provided to the competent advisor, and that the applicant acted in good faith on the information received from the competent advisor;~~

~~4. The applicant's ability to demonstrate reliance upon another person to comply with the registration requirements on behalf of the applicant;~~

~~5. Whether the applicant, the applicant's agent, or the applicant's employee can demonstrate that the applicant exercised ordinary care and prudence in meeting the registration requirements once the applicant had actual or constructive knowledge of the requirements.~~

~~(c)1. When a person conducting business in this state fails or refuses to register his or her business, a written notice will be issued by the Department to that person alerting the person of the requirement to register. Delivery of the written notice is by certified mail or by the use of another method that is documented by the Department as being necessary and reasonable under the circumstances. Within 30 consecutive calendar days from the date of the notice, the person who has failed or refused to register must:~~

~~a. Register the person's business by submitting a Florida Business Tax Application (Form~~

~~DR-1) to the Department; or~~

~~b. File a written challenge to the notice.~~

~~2. A person who has received a written notice alerting the person of the requirement to register with the Department may file a written challenge to the notice. The written challenge must be mailed, faxed, or hand delivered within 30 consecutive calendar days of the notice. A written challenge must be made directly to the office designated in the notice and must include:~~

~~a. The person's name, address, and telephone number;~~

~~b. A statement of facts disputing the requirement to register and a description of any additional information not previously available that supports the dispute;~~

~~c. A statement explaining the law or other authority on which the taxpayer's position is based;~~

~~d. A statement whether oral presentation and argument are requested; and~~

~~e. A copy of the notice alerting the person of the requirement to register with the Department.~~

~~3. An extension of time in which to submit a written challenge may be secured by mailing, hand delivering, or faxing a written request to the office address or fax number provided in the notice. The written request for an extension to file a written challenge to the notice must be postmarked, faxed, or received by hand delivery within 30 consecutive calendars from the date of the notice. The Department will grant an extension period of 15 consecutive calendar days within which to file a written challenge to the notice.~~

~~4. If the written challenge does not contain the required information, the person will be notified in writing by the office issuing the notice that the required information must be postmarked, hand delivered, or faxed to the Department within 15 consecutive calendar days.~~

~~Failure to timely submit the required information will result in forfeiture of the person's right to challenge the notice.~~

~~5. Written challenges postmarked, faxed, or received by hand delivery after 30 consecutive calendar days from the date of the notice, or after any extension period granted by the Department to file a written challenge, will be deemed late filed, and the person will be considered to have waived their right to file a written challenge to the Department's notice.~~

~~6. If the person receiving a notice issued by the Department notifying the person of the requirement to register fails to timely file a written challenge, or fails to timely request an extension of time to file a written challenge, the person will be considered to have waived their right to file a written challenge to the Department's notice.~~

~~7. Upon receipt of a timely filed written challenge containing the required information, the Department will issue a response.~~

~~8. Any person who fails or refuses to register a place of business after failing to file, or waiving their right to file, a written challenge to the Department's notice, or after receiving the Department's response to a written challenge to the Department's notice that determines that the person should register his or her business, will become subject to the penalties imposed under Section 212.12(2)(d), F.S., and a \$100 registration fee will be imposed upon registration with the Department.~~

~~(5)(6)~~ No change.

Rulemaking Authority 212.12(2)(d), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.06(2), 212.12(2); (5), (6), 212.14(4), 212.16(1), (2), 212.18(3) FS. History—Revised 10-7-68, 1-7-70, 6-16-72, Amended 3-21-77, 5-10-77, 10-18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-

20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09, 6-14-10, 6-28-10 (6), 6-28-10 (3),_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: _____

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 915 – 916), to advise the public of the proposed changes to Rule 12A-1.060, F.A.C. (Registration), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request was received by the Department. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-18, FLORIDA ADMINISTRATIVE CODE
COMPENSATION FOR TAX INFORMATION
AMENDING RULES 12-18.001, 12-18.004, 12-18.008

SUMMARY OF PROPOSED RULES

The proposed amendments to Rules 12-18.001 (Authorization for Compensation) and 12-18.004 (Submission of Information and Claims for Compensation), F.A.C.: (1) update the Department's list of taxes eligible for the compensation provisions to include the prepaid wireless E911 fee, registration of secondhand dealers, secondary metal recyclers, and secondhand precious metal dealers, in accordance with statute, and (2) incorporate, by reference, an updated Form DR-55 (Application for Compensation for Tax Information) that includes these categories.

The proposed changes to Rule 12-18.008, F.A.C. (Compensation for Vending Machine Violations), update contact information for the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed changes to Rules 12-18.001 (Authorization for Compensation) and 12-18.004 (Submission of Information and Claims for Compensation), F.A.C., add prepaid wireless E911 fees and registration of secondhand dealers, secondary metal recyclers, and secondhand precious metal dealers to the list of taxes for which the Department issues compensation in return for information leading to the recovery of unpaid taxes. The proposed changes to Rule 12-

18.008, F.A.C. (Compensation for Vending Machine Violations), update contact information for the Department.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

March 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 40, No. 36, pp. 913-914), to advise the public of the proposed amendments to Rules 12-18.001 (Authorization for Compensation), 12-18.004 (Submission of Information and Claims for Compensation), and 12-18.008 (Compensation for Vending Machine Violations), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

COMPENSATION FOR TAX INFORMATION

RULE NO: RULE TITLE:

12-18.001 Authorization for Compensation

12-18.004 Submission of Information and Claims for Compensation

12-18.008 Compensation for Vending Machine Violations

PURPOSE AND EFFECT: Under Section 213.30, F.S., the Executive Director of the Department is authorized to compensate persons who provide information leading to the punishment of, or collection of taxes, surtaxes, surcharges, fees, penalties, or interest from, any person with respect to taxes enumerated in Section 213.05, F.S. The taxes listed in Section 213.05, F.S., include all taxes and fees under Chapter 212, F.S., as well as registration of secondhand dealers in Section 538.09, F.S., and registration of secondary metal recyclers in Section 538.25, F.S.

Section 1, Chapter 2014-196, L.O.F., provides that the prepaid wireless E911 fee created in Section 365.172, F.S., is to be administered as though it is a sales tax under Chapter 212, F.S., except as otherwise provided in that section. The section does not expressly exclude the prepaid wireless E911 fee from the compensation provisions of Section 213.30, F.S. Accordingly, individuals reporting violations of the prepaid wireless E911 fee should also be eligible for compensation under Section 213.30, F.S.

The purpose of the proposed amendments to Rules 12-18.001 (Authorization for Compensation) and 12-18.004, (Submission of Information and Claims for Compensation), F.A.C., are: (1) to update the Department's list of taxes eligible for the compensation provisions

to include the prepaid wireless E911 fee, registration of secondhand dealers, secondary metal recyclers, and secondhand precious metal dealers, in accordance with statute, and (2) to incorporate, by reference, an updated Form DR-55, Application for Compensation for Tax Information, that includes these categories.

The purpose of the proposed changes to Rule 12-18.008, F.A.C. (Compensation for Vending Machine Violations), are to update contact information for the Department.

SUMMARY: The modification of the rules and Form DR-55, Application for Compensation for Tax Information, will add prepaid wireless E911 fees and registration of secondhand dealers, secondary metal recyclers, and secondhand precious metal dealers to the list of taxes for which the Department issues compensation in return for information leading to the recovery of unpaid taxes, and to update contact information for the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rule is not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public with tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 212.0515(7), 213.06(1), 213.30(1), FS.

LAW IMPLEMENTED: 95.525(2), 119.071(5), 212.0515, 213.30, FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: _____

PLACE: 2450 Shumard Oak Boulevard, Building One, Room _____, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tonya Fulford at (850) 717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULES IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-18, FLORIDA ADMINISTRATIVE CODE
COMPENSATION FOR TAX INFORMATION
AMENDING RULES 12-18.001, 12-18.004, 12-18.008

12-18.001 Authorization for Compensation

(1)(a) No change.

(b) The Department administers, regulates, controls, and collects the following:

1. Communications services tax;
2. Corporate income tax;
3. Estate tax;
4. Documentary stamp tax;
5. Fuel taxes on motor fuel, diesel fuel, aviation fuel, and alternative fuel, including local option taxes;
6. Government leasehold intangible personal property tax;
7. Gross receipts tax on dry-cleaning;
8. Gross receipts tax on natural gas, manufactured gas, or electricity;
9. Insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges required to be remitted to the Department;
10. Intangible personal property tax;
11. Local option convention development tax, tourist development tax, and tourist impact tax when the imposing local government has not elected to self-administer the tax;
12. Miami-Dade County lake belt mitigation and water treatment upgrade fees;

13. Motor vehicle warranty fees;

14. Pollutant taxes;

15. Prepaid wireless E911 fees;

16. Registration as a secondhand dealer, secondary metals recycler, or a mail-in secondhand precious metal dealer;

17.~~15.~~ Rental car surcharge;

18.~~16.~~ Sales and use tax and local option discretionary sales surtaxes;

19.~~17.~~ Severance taxes, fees, and surcharges on gas and sulfur production, oil production, and solid mineral severance; and

20.~~18.~~ Solid waste fees, including the new tire fee and the new or remanufactured lead-acid battery fee.

(2) A payment of \$100 is also authorized for any person who provides information to the Department which results in the identification and registration of a taxpayer who is not in compliance with the registration requirements ~~for taxes~~ administered by the Department, and who conducts business from a permanent fixed location, is engaged in a bona fide taxable activity, and is found by the Department to have an unpaid tax liability.

Rulemaking Authority 213.06(1), 213.30(1) FS. Law Implemented 213.30 FS. History—New 6-21-88, Amended 11-14-91, 9-14-93, 10-19-99, 6-1-09, 1-25-12, ____.

12-18.004 Submission of Information and Claims for Compensation

(1) Information relating to violations of the Florida revenue laws should be submitted to the Tax Violations and Rewards Process~~Process Manager, Refunds and Distribution Process, or the Process Manager's designee~~. Information must be submitted in writing. Correspondence should be directed to the Florida Department of Revenue, Tax Violations and Rewards – General

Tax Administration, P. O. Box 6417, Tallahassee, Florida 32314-6417, or to any Department of Revenue Service Center. If the information is submitted in person, the name and official title of the Department of Revenue employee to whom it is submitted and the date on which it is submitted must be included in the formal claim for reward. (See Rule 12-18.008, F.A.C., for information on reporting violations regarding vending machines.)

(2) No change.

(3)(a) The Department designates Form DR-55, Application for Compensation for Tax Information, as the form to be used by claimants for this purpose. Form DR-55, Application for Compensation for Tax Information (R. ~~___01/12~~, Effective ~~___01/12~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-___00811), is hereby incorporated, by reference, in this rule.

(b) Copies of this form may be obtained, without cost, through one or more of the following methods: 1) downloading the form from the Department's Internet site at <http://www.myflorida.com/dor/forms>; or, 2) calling the Department at 1(800) 352-~~92733674~~; or, 3) visiting any local Department of Revenue Service Center; or 4) writing the Florida Department of Revenue, Tax Violations and Rewards-General Tax Administration, P O Box 6417, Tallahassee, FL 32314-6417 ~~Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112~~. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).

Rulemaking Authority 213.06(1), 213.30(1) FS. Law Implemented 92.525(2), 119.071(5), 213.30 FS. History—New 6-21-88, Amended 11-14-91, 10-19-99, 10-1-03, 10-30-06, 6-1-09, 6-28-10, 1-25-12 ____.

12-18.008 Compensation for Vending Machine Violations

(1) through (3) No change.

(4) Eligible persons desiring to file a claim for compensation may report violations regarding a vending machine by calling toll free number 1(800)FL-AWARD (1(800) 352-9273) or (850) 717-6978, email (taxviolations@dor.state.fl.us), or by writing the Florida Department of Revenue, Tax Violations – General Tax Administration, P. O. Box 64175439, Tallahassee, Florida 32314-64175439. The use of the toll free number or email is encouraged, since the applicant's priority for the claim for compensation will be established by the date and time the Department receives the information specified under subsection (5).

(5)(a) All claims for a reward relating to an operator's failure to affix the required notice must include the following information:

1. Name, address, social security number, and telephone number of applicant; and
2. Type and/or description of the vending machine (e.g., brand name on machine or type of merchandise vended); and
3. Location of the machine(s) (e.g., name of business, street address, and approximate location inside the building); and
4. The date the violation was discovered.

(b) No change.

(6) through (7) No change.

Rulemaking Authority 212.0515(7), 213.06(1), 213.30(1) FS. Law Implemented 212.0515, 213.30 FS. History-New 5-11-92, Amended 10-19-99, 6-1-09, 5-9-13, ____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7802.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: _____

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 913-914), to advise the public of the proposed changes to Rules 12-18.001 (Authorization for Compensation), 12-18.004 (Submission of Information and Claims for Compensation), and 12-18.008 (Compensation for Vending Machine Violations), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.



Application for Compensation for Tax Information

DR-55
R. XX/XX
Rule 12-18.004
Florida Administrative Code
Effective XX/XX

DOR Control Number

Statement of Eligibility

I certify that:

- I am 18 years of age or older and am applying for compensation in accordance with section 213.30, Florida Statutes, and Chapter 12-18, Florida Administrative Code.
- I, as an individual, as an officer of a corporation, or as a partner in a partnership, did not come into possession of information relating to a tax violation while employed with the Florida Department of Revenue or as an employee of any other state or federal agency. The Department will accept such information; however, no compensation will be paid if monies are collected as a result of information collected from someone employed with the Florida Department of Revenue or as an employee of any other state or federal agency.
- I understand that no information regarding the case may be disclosed to me, except the amounts of any monies collected as a result of my information.
- I understand that the referenced taxpayer has the right to obtain information from the Florida Department of Revenue that identifies me.

Mr. Mrs. Ms. Other _____

Name of Applicant

FEIN or Social Security Number (SSN)

Mailing Address

Phone Number

_____ City	_____ County	_____ State	_____ ZIP
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Under penalties of perjury, I declare that I have read the foregoing Statement of Eligibility and that the facts stated in it are true.

Signature of Applicant

Title

Date

Notice

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Section 213.30, Florida Statutes, authorizes the Executive Director of the Department of Revenue to compensate persons who provide information leading to the registration of a noncompliant taxpayer, the collection of taxes, penalties, and interest with respect to the following taxes:

- Communications services tax
- Corporate income tax
- Estate tax
- Documentary stamp tax
- Fuel taxes on motor fuel, diesel fuel, aviation fuel, and alternative fuel, including local option taxes
- Government leasehold intangible personal property tax
- Gross receipts tax on dry-cleaning
- Gross receipts tax on natural gas, manufactured gas, or electricity
- Insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges required to be remitted to the Department
- Intangible personal property tax
- Local option convention development tax, tourist development tax, and tourist impact tax when the imposing local government has not elected to self-administer the tax
- Miami-Dade County lake belt mitigation and water treatment plant upgrade fees
- Motor vehicle warranty fees
- Pollutant taxes
- Prepaid wireless E911 fees
- Registration as a secondhand dealer, secondary metals recycler, or a mail-in secondhand precious metals dealer
- Rental car surcharge
- Sales and use tax and local option discretionary sales surtaxes
- Severance taxes, fees, and surcharges on gas and sulfur production, oil production, and solid mineral severance; and
- Solid waste fees, including the new tire fee and the new or remanufactured lead-acid battery fee

The receipt of this information places the Department under no obligation to pursue the case based on this information. The Department will determine whether an investigation or audit is a wise use of the public funds under the particular circumstances.

For general tax information, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday-Friday, excluding holidays, at 800-352-3671.

To mail this completed application use:
Florida Department of Revenue
General Tax Administration
Compensation for Tax Information
PO Box 6417
Tallahassee FL 32314-6417

You may also fax your Application to 850-410-2526.

For questions relating to the Compensation for Tax Information Program, call 800-FL-AWARD (800-352-9273 in Florida only) or 850-717-6978.

Noncompliant Taxpayer Information

Please complete the following information about the noncompliant taxpayer you are reporting.

Business Information

Name of Taxpayer Who Committed Tax Violation _____

Doing Business As (D/B/A) _____

Business Location _____

City _____ County _____ State _____ ZIP _____

Mailing Address (if different) _____

City _____ County _____ State _____ ZIP _____

How Long in Business _____ Date or Period of Violation _____

Type of Tax _____ Type of Business _____

FEIN _____ SSN _____

Sales and Use Tax Certificate Number _____

Banking Information

Business Bank Name _____

Bank Address _____

City _____ County _____ State _____ ZIP _____

Primary Business Account Number _____

Description

Summary of Violation (attach additional pages if necessary) _____

ATTACHMENT 3



FLORIDA

Executive
Director
Marshall Stranburg

April 24, 2015

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Monica Russell, Director of Cabinet Affairs
Kristin Olson, Deputy Director of Cabinet Affairs

The Honorable Jeff Atwater, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Erica Atalla, Senior Cabinet Aide

The Honorable Pam Bondi, Attorney General
Attention: Kent Perez, Associate Deputy Attorney General
Rob Johnson, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Marshall Stranburg, Executive Director

FROM: Danielle Scoggins, Director of Legislative and Cabinet Services

SUBJECT: Requesting Approval to Hold a Public Hearing on Proposed Rules
Timely Filing of Motor Fuel Returns; EDI Guide (Rules 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070, 12B-5.080, 12B-5.090, 12B-5.100, 12B-5.110, and 12B-5.150, F.A.C.)
ACH Credit Method of Remittance (Rules 12-24.008 and 12-24.011, F.A.C.)
Disclosure Procedures (Rule 12-22.005, F.A.C.)
Reporting Requirements for Large Currency Transactions (Rule 12-19.003, F.A.C.)

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for the development of proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for the following proposed rules:

TIMELY FILING OF MOTOR FUEL RETURNS; EDI GUIDE

Why are the proposed rules necessary? The proposed amendments address a request made by the public relating to the filing of motor fuel tax returns.

What do the proposed rules do? The proposed rule amendments remove the requirement that a taxpayer receive a confirmation from the Department before a return is determined to be timely filed, and revise the timely filing requirement so that a return will be considered timely if it is received by the Department or its agent on or before the due date. (*Rules 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070, 12B-5.080, 12B-5.090, 12B-5.100, 12B-5.110, F.A.C.*)

The Motor Fuel EDI Technical Implementation Guide (incorporated in proposed Rule 12B-5.150, F.A.C.), also removes the requirement that a return be accepted by the Department before it can be considered timely filed. Additional changes include amending technical requirements to file returns using the EDI system, and updating contact information for the Department. (*Rule 12B-5.150, F.A.C.*)

Were comments received from external parties? No. A rule workshop was scheduled to be held on March 11, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

ACH CREDIT METHOD OF REMITTANCE

Why are the proposed rules necessary? These rule changes promulgate two forms to be used by taxpayers when remitting taxes using the ACH credit method of electronic remittance. These forms provide technical information and will assist taxpayers in making electronic payments without error.

What do the proposed rules do? The proposed amendments promulgate two forms: DR-600TP (ACH-Credit Payment Method Requirements) and DR-655 (Tax Type/Tax Type Code). These forms have not previously been promulgated, but contain information necessary for taxpayers who choose to use the Department's ACH credit payment system. Form DR-655 has also been updated to include information regarding the new prepaid wireless E911 fee, as created in the 2014 legislative session. (*Rules 12-24.008 and 12-24.011, F.A.C.*)

Were comments received from external parties? No. A rule workshop was scheduled to be held on March 11, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

DISCLOSURE PROCEDURES

Why is the proposed rule necessary? The current rule requires the Department to provide requested copies of tax returns by mail to the taxpayer's address of record or to the mailing address of a duly authorized representative. Taxpayers and representatives frequently request that copies of tax returns be provided by e-mail or fax. Under the current rule, the Department is unable to provide this information through electronic means. This rulemaking allows the Department to provide this information through electronic means, while still preserving the privacy of taxpayers and their sensitive information. These revisions make it more convenient and efficient for taxpayers, representatives, and for the Department.

What does the proposed rule do? The proposed rule amendments clarify the records which taxpayers can request and expand procedures for providing copies of tax returns to include electronic means. (Rule 12-22.005, F.A.C.)

Were comments received from external parties? No. A rule workshop was scheduled to be held on March 11, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

REPORTING REQUIREMENTS FOR LARGE CURRENCY TRANSACTIONS

Why is the proposed rule necessary? This rule change provides a method for taxpayers to electronically file statutorily-required reports on large currency transactions as required by Section 896.102, F.S.

What does the proposed rule do? The proposed rule provides that taxpayers may now file the reports required under Section 896.102, F.S., by attaching a report to an email and sending it to the specified email address. The proposed rule also explains when a report must be received by the Department in order to be considered timely filed. (Rule 12-19.003, F.A.C.)

Were comments received from external parties? No. A rule workshop was scheduled to be held on March 11, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

Attached are copies of:

- Summaries of the proposed rules, which include:
 - Statements of facts and circumstances justifying the rules;
 - Federal comparison statements; and
 - Summaries of the workshops
- Rule text

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE

TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS,

POLLUTANTS, AND NATURAL GAS FUEL

AMENDING RULES 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070,

12B-5.080, 12B-5.090, 12B-5.100, 12B-5.110 AND 12B-5.150

SUMMARY OF PROPOSED RULES

The proposed amendments modify the requirements for a return to be considered timely filed. These amendments remove the requirement that a confirmation from the Department must be received before a return is determined to be timely filed and provide that a return will be considered timely if it is received by the Department or its agent on or before the due date. Additional amendments adopt, by reference, changes to a form used by the Department in the administration of taxes imposed on fuels and pollutants.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rules 12B-5.040 (Carriers), 12B-5.050 (Terminal Suppliers), 12B-5.060 (Wholesalers), 12B-5.070 (Terminal Operators), 12B-5.080 (Exporters), 12B-5.090 (Local Government Units), 12B-5.100 (Mass Transit Systems), and 12B-5.110 (Blenders), F.A.C., remove the requirement that a taxpayer receive a confirmation from the Department before a return is determined to be timely filed, and revise the filing requirement so that a return is considered timely if it is received by the Department or its agent on or before the

due date.

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), make technical and contact information changes to the Motor Fuel EDI Technical Implementation Guide, which is used by taxpayers to submit information to the Department for the administration of the taxes imposed on fuels and pollutants.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, p. 917), to advise the public of the proposed amendments to Rules 12B-5.040 (Carriers), 12B-5.050 (Terminal Suppliers), 12B-5.060 (Wholesalers), 12B-5.070 (Terminal Operators), 12B-5.080 (Exporters), 12B-5.090 (Local Government Units), 12B-5.100 (Mass Transit Systems), 12B-5.110 (Blenders), and 12B-5.150 (Public Use Forms), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND
NATURAL GAS FUEL

RULE NO: RULE TITLE:

- 12B-5.040 Carriers
- 12B-5.050 Terminal Suppliers
- 12B-5.060 Wholesalers
- 12B-5.070 Terminal Operators
- 12B-5.080 Exporters
- 12B-5.090 Local Government Units
- 12B-5.100 Mass Transit Systems
- 12B-5.110 Blenders
- 12B-5.150 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments is to modify the requirements for a return to be considered timely filed. These amendments remove the requirement that a confirmation from the Department is required before a return is determined to be timely filed and provide that a return will be considered timely if it is received by the Department or its agent on or before the due date. Additional amendments are proposed to adopt, by reference, changes to a form used by the Department in the administration of taxes imposed on fuels and pollutants.

SUMMARY: The proposed changes: (1) remove the requirement that a taxpayer receive a confirmation from the Department before a return is determined to be timely filed, (2) revise the

filing requirement so that a return is considered timely if it is received by the Department or its agent on or before the due date, and (3) make changes to a form used by the Department in the administration of the taxes imposed on fuels and pollutants.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rule is not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public with tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 206.97, 206.9915, 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED 119.071, 206.01, 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.03, 206.04, 206.05, 206.051, 206.052, 206.055, 206.06, 206.09, 206.095, 206.11, 206.199, 206.20, 206.204, 206.205, 206.404, 206.41, 206.413, 206.414, 206.416, 206.43, 206.44,

206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.874, 206.872, 206.873, 206.874, 206.8745, 206.89, 206.90, 206.91, 206.92, 206.97, 206.9815, 206.9825, 206.9835, 206.9865, 206.9915, 206.9931, 206.9941, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: _____

PLACE: 2450 Shumard Oak Boulevard, Building One, Room _____, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tonya Fulford at (850) 717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULES IS:

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE

TAX ON MOTOR FUELS, DIESEL FUELS, ALTERNATIVE FUELS,

AVIATION FUELS AND POLLUTANTS

AMENDING RULES 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070, 12B-5.080, 12B-5.090,

12B-5.100, 12B-5.110, and 12B-5.150

12B-5.040 Carriers.

(1) No change.

(2) INFORMATION RETURNS.

Carriers are required to file Form DR-309637, Petroleum Carrier Information Return (incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of each month for the activity during the previous month. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For carriers who are authorized to submit Form DR-309637 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday,

Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(3) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 206.9915, 213.06(1), 213.755(8) FS. Law Implemented 206.021, 206.09, 206.199, 206.20, 206.204, 206.205, 206.485, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12,_____.

12B-5.050 Terminal Suppliers.

(1) through (4) No change.

(5) RETURNS AND PAYMENTS.

(a) Returns. All terminal suppliers that sell gasoline, gasohol, diesel, or aviation fuel are required to report all taxes imposed by Chapter 206, F.S., on a Terminal Supplier Fuel Tax Return (Form DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.) , electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted by electronic data interchange, as provided in the Florida Department of Revenue Motor Fuels EDI Technical Implementation Guide – ANSI ASC X12 V.4030 (incorporated by reference in Rule 12B-5.150, F.A.C.). The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation~~

~~from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For terminal suppliers who are authorized to submit Form DR-309631 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day that is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01, 206.02, 206.05, 206.41, 206.413, 206.414, 206.43, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.97, 206.9815, 206.9941, 206.9942, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, _____.

12B-5.060 Wholesalers.

(1) through (4) No change.

(5) RETURNS AND PAYMENTS.

(a) Returns. All wholesalers who sell gasoline, gasohol, diesel, or aviation fuel are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For wholesalers who are authorized to submit Form DR-309632 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for an~~ electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8)
FS. Law Implemented 206.01(4), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485, 206.86,
206.89, 206.90, 206.91, 206.9825, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-
98, 5-1-06, 6-1-09, 1-25-12, 1-20-14,_____.

12B-5.070 Terminal Operators.

(1) No change.

(2) INFORMATION RETURNS.

All terminal operators who operate terminals in this state are required to file a Terminal Operator Information Return (Form DR-309636, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted by electronic data interchange, as provided in the Florida Department of Revenue Motor Fuels EDI Technical Implementation Guide – ANSI ASC X12 V.4030 (incorporated by reference in Rule 12B-5.150, F.A.C.). The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. A separate return is required for each terminal location. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For terminal operators who are authorized to submit Form DR-309636 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or

its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday will mean a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(19), 206.022, 206.095, 206.485, 206.872, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12, _____.

12B-5.080 Exporters.

(1) and (2) No change.

(3) RETURNS AND PAYMENTS.

(a) Returns.

1. Licensed exporters of gasoline, gasohol, diesel, or aviation fuel are required to report all gallons of fuel exported from Florida on an Exporter Fuel Tax Return (Form DR-309638, incorporated by reference in Rule 12B-5.150, F.A.C.). Licensed exporters that are also licensed as wholesalers are required to report their export sales on a Wholesaler/Importer Fuel Tax Return (Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.).

2. Form DR-309638, Exporter Tax Return, and Form DR-309632, Wholesaler/Importer Fuel Tax Return, as applicable, must be filed electronically with the Department, as provided in

Rule Chapter 12-24, F.A.C. The electronic returns must be filed on or before the 20th day of the month following a month in which export transactions occur. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For exporters who are authorized to submit Form DR-309638 or Form DR-309632 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503, of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) through (6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41, 206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, _____.

12B-5.090 Local Government Users.

(1) and (2) No Change

(3) RETURNS AND PAYMENTS.

(a) Returns. Local Government Users are required to file a Local Government User of Diesel Fuel Tax Return (Form DR-309634, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department on or before the 20th day of each month following the month in which the use of fuel occurs. The return, when filed by hard copy, will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. An electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. If the 20th day of the month falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent before 5:00 p.m. (Eastern Time), or a hard-copy return is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS.
Law Implemented 206.01(9), 206.41(4), 206.86(1), (9), (11), (14), (15), 206.874(4), 213.755 FS.

History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 5-9-13, 1-20-14,_____.

12B-5.100 Mass Transit Systems.

(1) and (2) No change.

(3) RETURNS AND PAYMENTS.

(a) Returns. Mass Transit Systems are required to file a Mass Transit System Provider Fuel Tax Return (Form DR-309633, incorporated by reference in Rule 12B-5.150, F.A.C.) and remit the tax due on or before the 20th day of the month following the month in which the use of fuel occurs. The return, when filed by hard copy, will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. An electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. If the 20th day of the month falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent before 5:00 p.m. (Eastern Time), or a hard-copy return, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS.
Law Implemented 206.41(4), 206.86(12), 206.874(5)(a), 213.755 FS. History—New 7-1-96,
Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 5-9-13,_____.

12B-5.110 Blenders.

(1) and (2) No change.

(3) RETURNS AND PAYMENTS.

(a) and (b) No change.

(c) Returns. Any person who is licensed as a blender is required to file a Blender/Wholesaler of Alternative Fuel Tax Return (Form DR-309635, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of the month following a month in which transactions occur. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For blenders who are authorized to submit Form DR-309635 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal

holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(d) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.02(3), 206.48(1), 206.485, 206.86(7), 206.87(2)(e), 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12,_____.

12B-5.150 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department and are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
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(2) through 36	No change.	
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(37)	Motor Fuels EDI Technical Implementation Guide	
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(ANSI ASC X12 V.4030)	(_____ January 2009)	_____ 06/09
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Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943,

212.0501, 213.255, 213.755 FS. History-New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: _____

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, p. 917), to advise the public of the proposed amendments to Rules 12B-5.040 (Carriers), 12B-5.050 (Terminal Suppliers), 12B-5.060 (Wholesalers), 12B-5.070 (Terminal Operators), 12B-5.080 (Exporters), 12B-5.090 (Local Government Units), 12B-5.100 (Mass Transit Systems), 12B-5.110 (Blenders), and 12B-5.150 (Public Use Forms), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request was received by the Department. No written comments were received by the Department.

Florida

Department of Revenue

Motor Fuels EDI Technical Implementation Guide

[Month, Year]
ANSI ASC X12 V.4030

(Adapted from the FTA Electronic Combined Reporting Methods Implementation Guide)

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References

ASC X12

The Accredited Standards Committee
Subcommittee – X12G – Government
Task Group 2 (X12G/TG12)
Tax Information Interchange Development
TIGERS
World Wide Web site: <http://www.x12.org>

ASC X12 Standards Manual

Publications Manager Publications Department
Data Interchange Standards Association (DISA)
333 John Carlyle Street, Suite 600, Alexandria, VA 22314
Phone: 703-548-7005 Fax: 703-548-5738
Email: publications@disa.org
World Wide Web site: <http://www.disa.org>

FTA Uniformity Guide

Motor Fuel Tax Section, Uniformity Project
Federation of Tax Administrators (FTA)
444 N. Capitol St. NW, Washington, DC 20001
Contact: Cindy Anders –Robb
Phone: (307) 632-4144 Fax (307) 632-3234
Email: cindy.anders-robb@taxadmin.org
World Wide Web site <http://www.taxadmin.org>

It is recommended that you refer to the FTA Uniformity Guide to implement the Motor Fuels Uniformity methods.

Chapter 1 - Introduction

General Information

Electronic Data Interchange (EDI) is the electronic exchange of business documents from one company's computer to another company's computer in machine-processable formats. The direct, computer-to-computer exchange of business information reduces the expense associated with processing paper (opening envelopes, logging in of documents, etc.) as well as the costs, errors and time delays associated with data entry. Companies in industries of all kinds have found that EDI makes tremendous economic sense. Government agencies such as the Florida Department of Revenue (DOR) naturally see the value in reducing the paper-intensive component of motor fuels taxation by implementing EDI.

Advantages

Using EDI will result in a reduction of paperwork and its associated costs.

- Eliminate paper returns
- Quick confirmation of file receipt
- Error Notification (eliminate original filing and resubmit corrected return if filed prior to due date)
- EDI will eliminate postal delays and associated late filing penalties.
- Fuel tracking will be computerized, giving the Florida Department of Revenue tools to reduce fraud.

This EDI Implementation guide follows version 4030 of the EDI ANSI ASC X12 standards. This guide's purpose is to assist you in implementing and filing EDI for motor fuel returns and reports.

General & Tax Specific Instructions

You may find general and tax specific instructions for the Terminal Supplier (DR-309631N) and Terminal Operator (DR-309636N) on the Department's website at <http://dor.myflorida.com/dor/forms/>. Please note the unique filing requirements pertaining to summary transactions, conversions, and blends of reportable and non-reportable product types.

Please reference the Florida Department of Revenue Electronic Filing User Program Guide for information pertaining to enrollment, filing and business specific rules.

Note: The last digit in the quantity field will be treated as a tenth (.1) gallon. Whole numbers must be padded with a zero to reflect the tenth.

Contact Information

EDI Help Desk:

e-Services Unit

Phone: Call us at 850-717-6623; or

Email: e-Vendor@dor.state.fl.us

Please list "EDI Fuel" in subject line of your email.

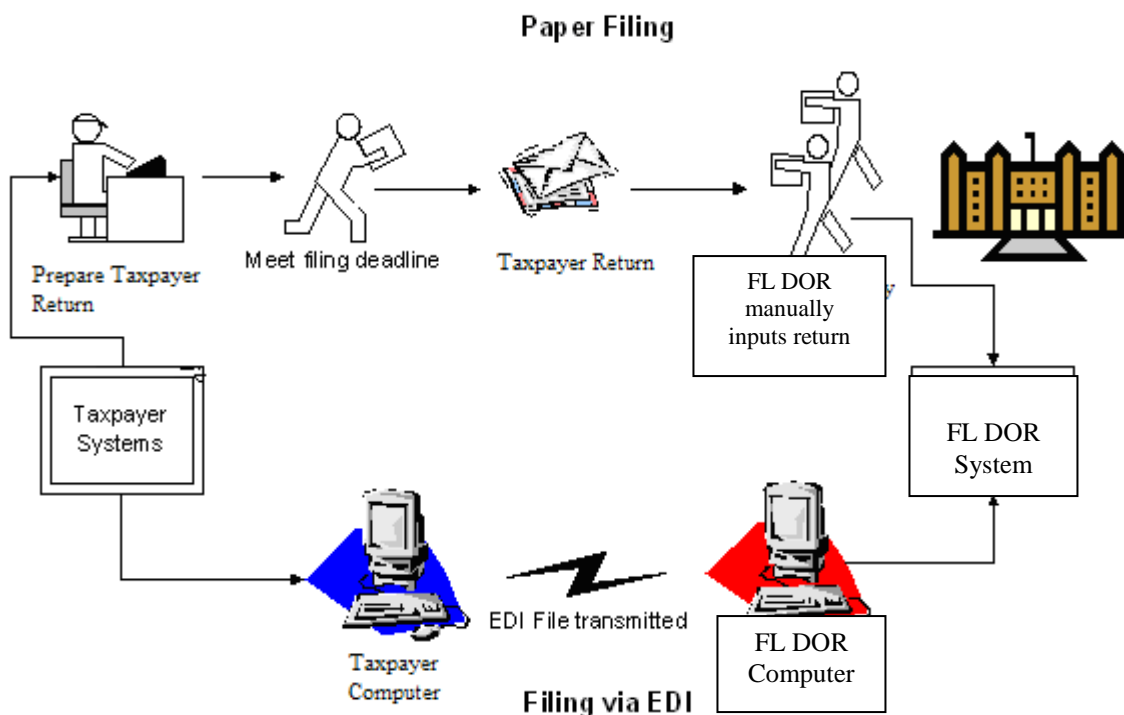
Internet Website Information:

Florida Department of Revenue Website: www.myflorida.com/dor

Understanding EDI

EDI is used extensively in industry. For example, the retail and manufacturing industries cut purchase orders, send invoices, process shipping notifications, and make payments; all electronically. The time saved and accuracy gained using EDI gives businesses a competitive advantage, reducing lead-time, and vastly reducing data entry errors. It also reduces the need to store reams of paper documents for future reference.

EDI may seem complex, but once the basics are understood, the concept is really quite simple. As stated earlier, EDI is a method to electronically exchange business documents using a standard format. To facilitate this exchange of documents, two things are needed. First, the taxpayer needs a method to send and receive electronic documents. Second, the taxpayer needs software to translate schedules and returns into the standard EDI format.



EDI 813 Version

Florida is using the ANSI ASC X12 Version Release 004030 EDI standards for the EDI 813 (Electronic Filing of User Return Data) transaction set. Many states have implemented, or are planning on implementing, the EDI 813 for filing motor fuel tax returns. Previous releases of the EDI 813 transaction set allowed for individual state variations in EDI filing. Version 4030 promotes uniformity in filing motor fuel tax returns. As states migrate to the 4030 version, filers will be able to create a more generic EDI map, reducing the effort needed to track individual state variations.

EDI File Naming Convention

The EDI file should be named using the following conventions:

EDI File Naming will follow the format of FLccyymmAAAAA

“FL” is the state abbreviation

- “ccyymm” is reporting year and month
- “AAAAA” is a state assigned company name abbreviation (use the Default “FLTRUEX12”) if one has not been provided.

Examples:

FL200903PETRC

- “FL” for Florida
- “2009” for the year the return is being filed
- “03” for the month the return is being filed
- “PETRC” represents Petroleum Company

Florida Department of Revenue prefers to receive all returns (the Terminal Supplier Fuel Tax Return, and Terminal Operator Information Return, in a single file (using separate 813 Transaction Sets). However, the filer can choose to send the Terminal Supplier Fuel Tax Return and Terminal Operator Information in separate files.

EDI File Structure

Each 813 (return) must be submitted with its own ST loop (ST segment through SE segment). Multiple ST-SE loops can be submitted under one ISA envelope or each can be sent under a separate ISA envelope. Please remember, the ISA15 controls the test/production indicator; test and production returns cannot be combined under the same ISA envelope.

Available EDI Filing

Initially, the following returns may be filed via EDI:

Form DR-309636 - Terminal Operator Information Return

Form DR-309631 - Terminal Supplier Fuel Tax Return

EDI Timely Filing

Payments: Payments are due on the first day of the month following the collection period. Your payment is late if you do not initiate your payment by 5:00 p.m., E.T., on the 19th day of the month following the collection period. If the 19th falls on a Saturday, Sunday, or state or federal holiday, your payment must be initiated by 5:00 p.m., E.T., on the business day prior to the Saturday, Sunday, or state or federal holiday.

Due to federal security requirements, we cannot process international ACH transactions. If any portion of the money used in the payment you may be making today came from a financial institution located outside of the US or its territories for the purpose of funding this payment, please do not proceed and contact the Florida Department of Revenue at 850-717-6623 to make other payment arrangements. By continuing, you are confirming that this payment is not an international ACH transaction. If you are unsure, please contact your financial institution.

Returns: Returns are due on the 1st day of the month following the collection period. Your return is late if filed after 5:00, Eastern Time on the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, state holiday or federal holiday, your return and payment must be delivered or postmarked on the next business day, even if no tax is due.

Payments and Returns: Return and payment information are due to the Department on the 1st day of the month following the collection period. If you are electronically filing a return and making your payment at the same time (i.e., using the Department's Internet file-and-pay site), your file-and-pay submission must be completed by 5:00 p.m., E.T., on the 19th day of the month following the collection period. If the 19th falls on a Saturday, Sunday, or state or federal holiday, the file-and-pay submission must be received by 5:00 p.m., E.T., on the business day prior to the Saturday, Sunday, or state or federal holiday.

Note - For additional information regarding payment deadlines, refer to the Electronic Payment Frequently Asked Questions on the Department's Online-Services home page. For specific due dates on electronic payments, refer to the [calendar](#) located on our website at <http://dor.myflorida.com/dor/forms/>.

Weekend and Holiday Schedule If a return due date falls on a holiday or weekend, the return is due no later than the first business day after the holiday or weekend. This requires you to initiate the electronic transmission no later than the last business day prior to the holiday/weekend. Timely returns are based on the date of receipt of the electronic return by the Florida DOR.

HOLIDAY SCHEDULE

New Year's Day
Martin L. King Day
Presidents' Day
Memorial Day Last Monday in May
Independence Day
Labor Day
Veteran's Day
Thanksgiving Day
Day after Thanksgiving Friday following Thanksgiving Day
Christmas Day

NOTE: Department of Revenue Holiday - When a legal holiday falls on a Sunday, it will be observed on the following Monday.
When a legal holiday falls on a Saturday, it will be observed on the preceding Friday.

INSTRUCTIONS FOR FILING TESTING AND PRODUCTION RETURNS

EDI Testing Filing Procedures

1. Complete the enrollment form DR-600 if you are not currently enrolled to electronically file with the department prior to setting up your communication link.
2. Upon approval, you will then log into the Department's secure website. If you are a first time user you will need to register prior to sending your file. You will use your User ID & Password to access our website during the testing phase.
3. Contact us when you are ready to test with the Department.
4. Please submit the current and next month's return as your test return. If your company files both the supplier and terminal operators' returns, you are required to submit both in the testing phase. Please provide the summary details for pages 3, 4 & 5 of the paper return. Email to: e-Vendor@dor.state.fl.us
 - A taxpayer will be certified to file electronically if they submit two consecutive matching returns (electronic file to paper return) and they do not have any critical errors.
 - The returns must represent two original filings for the most current months.
 - The Department shall review the paper and electronic return to insure the following information matches:
 - 1) Beginning and Ending Inventory;

Notes – For testing purposes, the Department is requiring beginning and ending inventory figures for the first test cycle.

For production purposes, the Department is requiring beginning and ending inventory figures for the first return filed electronically and for any returns that require an amendment to beginning and/or ending inventory. For all other filings, you may provide ending inventory only.
 - 2) Sum totals of the detail transaction for each schedule and product type;
 - 3) Credit memos issued by the Department (if applicable);
 - 4) Penalty and interest (if applicable)
- The Department shall notify you of any discrepancies within three business days of uploading your file into secure net.
5. Whenever you send a file to the Florida Department of Revenue, be sure to download your 997 acknowledgment to be certain your test has passed the initial edits. If you have a problem with any aspect of your transmission, call the EDI Help Desk.
6. Your file (tax return data) is pulled each business day, translated, and reviewed by the Department. The file receipt should be available same day. The 997 will be available within 48 hours of transmitting your file, providing the cutoff date and time are met. The manifest is typically available the day you receive the 997, but should be available within 24 hours.
7. After receiving your initial test, we will notify you of the results, continued testing may be required. Please note: It is not uncommon to repeat this phase several times.
8. After you have successfully completed all phases you will be notified in writing that you can begin filing in production.

NOTE: The BPR segment is optional and only submitted when making a payment using the 813 transaction.

EDI Production Filing Procedures

Following are the steps that will need to be followed when filing a production return:

1. Before filing a production return, your company must have completed two successful test returns. See EDI Testing Procedures for further instruction on test filings.
2. After completing the testing phase, you will be notified in writing when you are to begin production filing for Motor Fuel EDI.
3. Paper returns must not be sent to the FLDOR after you begin your production EDI filings.
4. To file a production return, you must change your filing status from “Test” to “Production”.
5. Check for your 997 acknowledgement within 48 hours after loading your production file onto the BSWA website.

Acknowledgments

The Florida Department of Revenue will generate 3 types of messages for each file received and processed. All messages will be loaded to your “mailbox” located on the department’s secure Web site.

1. **File receipt** – This will confirm that your file has been received and is ready for processing by the EDI translator. Your file will not be processed until this step is complete.
2. **997 Functional Acknowledgement** - This is produced after your EDI file has completed the translation process. Florida will provide a detail 997 Functional Acknowledgement. If the EDI file is rejected, you must fix the file and send a new EDI file. Please refer to Chapter 6 for additional details regarding the 997 Functional Acknowledgment.

Check your EDI 997 to determine that the filing was received and whether it passed EDI syntax checks. If you cannot retrieve the EDI 997 within two business days, contact Florida Department of Revenue. If the EDI 997 is unable to be retrieved; it is the user’s responsibility to follow up with the EDI Help Desk.

Please note that receipt of an EDI 997 only signifies that the EDI filing was received by BSWA, it does not signify that the electronic return and schedules were an acceptable filing. The electronic return and schedules will be checked further for accuracy. Florida Department of Revenue will contact the user if there are any questions regarding the return, or if any corrections are required.

3. **Manifest** - This document will provide feedback concerning the integrity and accuracy of your return data. The manifest may contain reject and/or warning level errors. The early notification provides you the opportunity to correct any exceptions on current and/or subsequent filings. This process ensures “clean” data is passed to our tax system. Examples of validation types include:
 - a. Validate Federal Employee Identification (FEIN), Department of Environmental Protection Tank Facility, and IRS Terminal Control numbers.
 - b. Validate schedule, product and mode combinations
 - c. Verification of required data within schedules.

Your file will not be accepted until all reject (E) errors have been corrected.

Your file (tax return data) is pulled each business day, translated, and reviewed by the Department. The file receipt should be available same day. The 997 will be available within 48 hours of transmitting your file. The manifest is typically available the day you receive the 997, but should be available within 24 hours.

Transaction Types

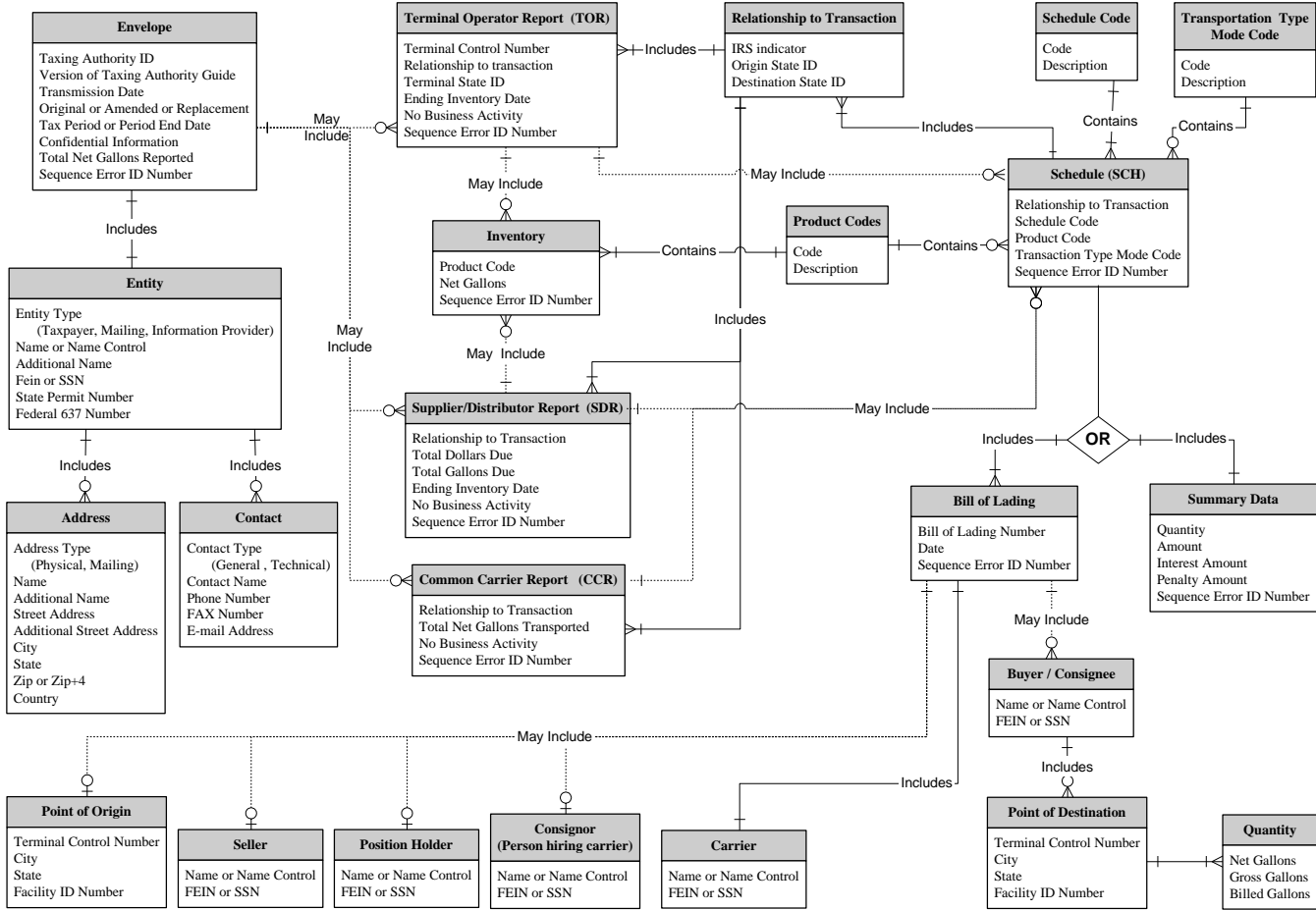
The State of Florida will utilize “Original Return”, “Replace Return”, and “Supplemental” to identify the EDI file type.

- Transaction type “00” (Original Return) will be used when transmitting the first return for a collection period. Files designated as an original return and rejected for EDI syntax errors shall be resubmitted as an Original Return.
- Transaction type “05” (Replace Return) will be used to replace the original return. The Department will temporary hold (stop processing) your file if non-critical errors are discovered and your file was transmitted prior to the payment settlement date (electronic payments included) or due date (return only). You may submit a replacement file to correct any errors up until 5:00pm, Eastern Standard Time on the last business day prior to the payment settlement date (electronic payments included) or due date (return only), whichever occurs first. The original return with non-critical errors will be processed if a replacement file is not received by the settlement or due date.
- Transaction type “6S” will be used when transmitting a supplemental return. A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original user filing. The values listed within a supplemental return must reflect the difference between the original or last filing and the corrected filing. Corrections to understated gallons or additional transactions not included on the original return shall be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return shall be reported as negative values.

Do not use transaction type “6S” if:

1. you have not filed an original return for the applicable collection period,
2. you have filed an original return that was rejected due to an EDI syntax error, or
3. you have filed an original return with non-critical errors that is currently on-hold pending a replacement file and the current date is prior to the settlement or due date.

Chapter 2 - Motor Fuels X12 Data Model



Chapter 3 – X12 Attribute and Separator Conventions

Attributes

Attribute	Definition
Data Element Type	<p>Nn – Numeric Numeric type data element is symbolized by the two-position representation (Nn). N indicates a numeric, and n indicates the decimal places to the right of a fixed, implied decimal point. N0 (N Zero) is a numeric with no decimal places.</p> <p>R – Decimal (Real) The decimal point is optional for integer values, but is required for fractional values. For negative values, the leading minus (-) sign is used. Absence of this sign indicates a positive value. The plus (+) sign should not be transmitted. Note: Implied decimal for gallons. Explicit decimals for dollars.</p> <p>ID – Identifier An identifier data element must always contain a value from a predefined list of values that is maintained by ASC X12 or by other bodies that are recognized by ASC X12.</p> <p>AN – String A string (Alphanumeric) is a sequence of any characters from the basic or extended character sets. It must contain at least one non-space character. The significant characters must be left justified. Leading spaces, if any, are assumed to be significant. Trailing spaces should be suppressed.</p> <p>DT – Date Format for the date type is CCYYMMDD. CC is the century digits of the year (ex. 19, 20). YY is the last two digits of the year (00-99), MM is the numeric value of the month (01-12), and DD for the day (01-31).</p> <p>TM – Time Format for the time type is HHMMSS, expressed in 24-hour clock format. HH is the numeric value for hour (00-23), MM for minute (00-59), and SS for second (00-59).</p>
Requirement Designator	<p>Defines how the data element is used in a segment.</p> <p>M Mandatory data element - This element is required to appear in the segment.</p> <p>O Optional data element - The appearance of this data element is at the option of the sending party or is based on a mutual agreement of the interchange parties.</p> <p>X Relational data element - Relational conditions may exist between two or more data elements. If one is present the other/s is required. The relational condition is displayed under the Syntax Noted of the X12 Standards.</p>
Data Element Length	The number of character positions assigned to a data element. Example: Data element length of 2/10. You must have at least 2 characters but no more than 10 characters for this element (minimum of 2/ maximum of 10).
Semantic Note Designator	Z – Designator A data element within a segment may have a designator (Z) that indicates the existence of a semantic note. Semantic notes are considered part of the standard. If a condition designator and a semantic note both affect a single data element, the condition will appear first, separated from the semantic note designator by a vertical bar (). The number 00 to the left of the comment identifies semantic notes that are general in nature.

Separator Requirements

Type	ASCII Value	EBCDIC Value	Character	Character Name
Repetition Separator	7C	4F		Pipe
Segment Terminator	5C	E0	\	Back Slash
Element Separator	7E	A1	~	Tilde
Sub-element Separator	5E	5F	^	Caret
Padding Character	20	40	Space	Space

Chapter 4 – X12 EDI Envelope

Envelope Flows

- ISA Interchange Control Header
 - GS Functional Group Header
 - 820 Transaction Set (ACH Payment) Max 1
820 details are defined in this guide.
 - GE Functional Group Trailer
 - GS Functional Group Header
 - 813 Transaction Set (Combined Reporting) Max >1
813 details are defined in this guide.
 - GE Functional Group Trailer
 - IEA Interchange Control Trailer
-

- ISA Interchange Control Header
 - GS Functional Group Header
 - 826 Transaction Set (Tax Information Exchange) Max 1
826 details are defined in this guide.
 - GE Functional Group Trailer
 - IEA Interchange Control Trailer
-

- ISA Interchange Control Header
 - GS Functional Group Header
 - 151 Transaction Set (Electronic Filing of Tax Return Data Acknowledgement) Max 1
151 details are defined in this guide.
 - GE Functional Group Trailer
 - IEA Interchange Control Trailer
-

- ISA Interchange Control Header
- GS Functional Group Header
 - 997 Transaction Set (Functional Acknowledgement) Max 1
997 details are defined in this guide.
- GE Functional Group Trailer
- IEA Interchange Control Trailer

EDI 813 Mapping

Key:

Not Used

Syntax Notes

FTA Notes

FL Notes

Struck-out Text

Not used: no data to transmit
Note: Notes defined by X12 Standards
Note: Notes defined by FTA Uniformity
Note: Notes defined by Florida Department of Revenue.
Text, elements or entire segments that are struck out (example), are part of the Uniform map, but are not used by Florida.

Interchange Control Header Description

Interchange Segment								(Required)
Element ID	Elem Ref #	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length		Field Description
						Min.	Max.	
ISA01	I01		M	Authorization Information Qualifier	ID	2	2	“00” = No Authorization Information Present (No Meaningful Information In Isa02)
ISA02	I02		M	Authorization Information	AN	10	10	Spaces
ISA03	I03		M	Security Information Qualifier	ID	2	2	“00” = No Security Information Present (No Meaningful Information In ISA 04)
ISA04	I04		M	Security Information	AN	10	10	Spaces.
ISA05	I05		M	Interchange ID Qualifier	ID	2	2	32” = Employer’s Identification Number
ISA06	I06		M	Interchange Sender ID	AN	15	15	Fuel License Number (FEIN)
ISA07	I05		M	Interchange ID Qualifier	ID	2	2	“ZZ” = Mutually defined identifier follows
ISA08	I07		M	Interchange Receiver ID	AN	15	15	See note “FL0096”
ISA09	I08		M	Interchange Date	DT	6	6	“YYMMDD” = Date Of The Interchange
ISA10	I09		M	Interchange Time	TM	4	4	“HHMM” = Time Of The Interchange
ISA11	I65		M	Repetition Separator		1	1	“ ” = EBCDIC - 4F HEX ASCII - 7C HEX
ISA12	I11		M	Interchange Control Version Number	ID	5	5	“00403”
ISA13	I12		M	Interchange Control Number	N0	9	9	The interchange control number that you assign.
ISA14	I13		M	Acknowledgment Requested	ID	1	1	“0” = No Acknowledgment Required “1” = Acknowledgment Required
ISA15	I14		M	Usage Indicator	ID	1	1	“P” = Production Data “T” = Test Data
ISA16	I15		M	Component Sub-Element Separator		1	1	“^” = EBCDIC – 5F HEX ASCII – 5E HEX
ISA~00~ ~00~ ~32~590000032 ~zz~ FL0096 ~070518~1045~ ~00403~00000001~0~T~^								
Syntax Notes: ISA08 is defined in the map. ISA 06 and GS02 are provided by the Taxpayer.								
ISA13 - Note: This number must always increment by at least one digit even if it is a corrected file to be resubmitted.								
FTA Note: ISA09 does not include the century based on the ANSI ASC X12 Standard.								

Functional Group Header Description

Functional Group Segment								(Required)
Element ID	Elem. Ref #	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length		Field Description
						Min.	Max.	
GS01	479		M	Functional Identifier Code	ID	2	2	“TF” for 813 Transaction Set “FA” for 997 Transaction Set
GS02	142		M	Application Sender’s Code	AN	9	9	Fuel License Number (FEIN)
GS03	124		M	Application Receiver’s Code	AN	2	15	“8504145792”
GS04	373		M/Z	Date	DT	8	8	“CCYYMMDD” = Date
GS05	337		M/Z	Time	TM	4	8	“HHMMSSDD” = Time
GS06	28		M/Z	Group Control Number	N0	1	9	Assigned number originated and maintained by the sender.
GS07	455		M	Responsible Agency Code	ID	1	2	“X” = ASC X12
GS08	480		M	Version/ Release / Industry Identifier Code	AN	1	12	“004030”
GS~TF~590000032~8504145792~20070518~1045~000000032~X~004030								
Syntax Notes: ISA06 and GS02 are provided by the Taxpayer.								
FTA Note: None								

Functional Group Trailer Description

Functional Group Segment									(Required)
Element ID	Elem Ref #	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length		Field Description	
						Min.	Max.		
GE01	97		M	Number Of Transaction Sets Included	N0	1	6	Count of transaction sets within this GS/GE.	
GE02	28		M/Z	Group Control Number	N0	1	9	Must equal GS06	
GE~1~00000032\									
Syntax Notes: None									
FTA Note: None									

Interchange Control Trailer Description

Interchange Segment									(Required)
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min.	Max.		
IEA01	I16		M	Number Of Included Functional Groups	N0	1	5	Count of Function Groups Within This ISA/IEA.	
IEA02	I12		M	Interchange Control Number	N0	9	9	Must equal ISA13	
IEA~10~00000001\									
Syntax Notes: You must send a separate ISA-IEA for each return/record type. You may transmit them separately or together.									
FTA Note: None									

Chapter 5 – 813 EDI Combined Reporting

ANSI ASC X12 – 813 EDI Standard

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TRANSACTION SET TABLES • 813

813 Electronic Filing of Tax Return Data

FUNCTIONAL GROUP: TF

This Draft Standard for Trial Use contains the format and establishes the data contents of the Electronic Filing of Tax Return Data Transaction Set (813) for use within the context of an Electronic Data Interchange (EDI) environment. This transaction set can be used by tax filers to electronically file tax returns with a federal, state, or local taxing authority and which may initiate payments related to the tax return.

Table 1

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
	0100	SI	Transaction Set Header	M	1	
	0200	BTI	Beginning Tax Information	M	1	
	0300	DTM	Date/Time Reference	M	10	
N	0400	TIA	Tax Information and Amount	O	1000	
	0430	REF	Reference Identification	O	10	
	0450	TRN	Trace	O	1000	
	0470	BPR	Beginning Segment for Payment Order/Remittance Advice	O	1000	
LOOP ID - N1						>1
N	0500	N1	Name	O	1	
	0600	N2	Additional Name Information	O	2	
	0700	IN2	Individual Name Structure Components	O	10	
	0800	N3	Address Information	O	2	
	0900	N4	Geographic Location	O	1	
	1000	PER	Administrative Communications Contact	O	2	

Table 2

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
LOOP ID - TFS						100000
	0100	TFS	Tax Form	O	1	
	0200	REF	Reference Identification	O	10	
	0300	DTM	Date/Time Reference	O	10	
	0400	MSG	Message Text	O	1000	
LOOP ID - N1						>1
N	0500	N1	Name	O	1	
	0600	N2	Additional Name Information	O	2	
	0700	IN2	Individual Name Structure Components	O	10	
	0800	N3	Address Information	O	2	
	0900	N4	Geographic Location	O	1	
LOOP ID - TIA						10000
N	0920	TIA	Tax Information and Amount	O	1	
	0940	DTM	Date/Time Reference	O	10	
	0960	MSG	Message Text	O	1000	
LOOP ID - FGS						100000
	1000	FGS	Form Group	O	1	
	1100	REF	Reference Identification	O	10	
	1200	DTM	Date/Time Reference	O	10	
LOOP ID - N1						>1
N	1300	N1	Name	O	1	

DECEMBER 1999

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813 • TRANSACTION SET TABLES

RELEASE • 004030

1400	N2	Additional Name Information	O	2	
1500	IN2	Individual Name Structure Components	O	10	
1600	N3	Address Information	O	2	
1700	N4	Geographic Location	O	1	
LOOP ID - TIA					10000
N	1800	TIA Tax Information and Amount	O	1	
	1900	DTM Date/Time Reference	O	10	
	2000	MSG Message Text	O	1000	

Table 3

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
	0100	SE	Transaction Set Trailer	M	1	
Changes loop repeat value in table/positions 1/0500, 2/0500 and 2/1300.						6 205299

NOTES

- 1/0400 The TIA segment allows for tax information and amounts associated with the entire filing. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
- 1/0500 This N1 loop reflects names and addresses associated with the entire filing.
- 2/0500 This N1 loop reflects names and addresses associated with a particular tax form (TFS).
- 2/0920 At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
- 2/1300 This N1 loop reflects names and addresses associated with a particular subset of a tax form.
- 2/1800 At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

¹ Data Interchange Standards Association, Inc. (DISA)

813 Structure

Struck-out Text

Text, elements or entire segments that are struck out (**example**), are part of the Uniform map, but are not used by Florida

Table1

Pos No	Uniform 813 Map	Header
0100	ST	Transaction Set Header
0200	BTI	Identify Tax Agency Information
0300	DTM	Tax Filing Period
0400	TIA	Version of Taxing Authority's Implementation Guide
0400	TIA	Confidential Information
0400	TIA	Total Net Reported
0430	REF	Sequence ID Number
0500	N1	Taxpayer Name Detail
0600	N2	Additional Taxpayer Name Detail
0800	N3	Address Detail
0900	N4	City, State, Zip Code Detail
1000	PER	General Contact Person
1000	PER	EDI Contact Person
0500	N1	Mailing Name Detail
0600	N2	Additional Mailing Name Detail
0800	N3	Mailing Address Detail
0900	N4	Mailing City State Zip Code Detail

Table 2

Pos No	Uniform 813 Map	TOR	SDR	CCR	SUM	SCH
0100	TFS	Terminal Operator Report	Supplier/Distributor Report	Common Carrier Report	Summary Information	Schedules
0200	REF	Relationship to the Transaction	Relationship to the Transaction	Relationship to the Transaction	Relationship to the Transaction	Relationship to the Transaction
0200	REF	Sequence ID Number	Sequence ID Number	Sequence ID Number	Sequence ID Number	Sequence ID Number
0200	REF	No Activity	No Activity	No Activity		
0300	DTM	Ending Inventory Date	Ending Inventory Date			
0500	N1					Point of Origin
0500	N1					Seller Information
0500	N1					Position Holder Information
0500	N1					Person Hiring Carrier (Consignor)
0500	N1					Carrier Information
0500	N1					Buyer/Consignee Information
0500	N1					Point of Destination
0920	TIA		Total Due	Total Delivered		
1000	FGS	Physical Inventory by Product	Physical Inventory by Product		Summary Data	Bill of Lading
1100	REF	Sequence ID Number	Sequence ID Number		Sequence ID Number	Sequence ID Number
1200	DTM					Bill of Lading Date
1800	TIA	Physical Inventory	Physical Inventory		Information	Bill of Lading Net
1800	TIA				Interest	Bill of Lading Gross
1800	TIA				Penalty	Bill of Lading Billed

Table 3

Pos No	Uniform 813 Map	Trailer
0100	SE	Transaction Set Trailer

813 Map Flow

- 0100	ST	Transaction Set Header (TS 813)	Max 1
	0200	BTI Identify Tax Agency Information	
	0300	DTM Tax Filing Period	
	0400	TIA Version of Taxing Authority's Implementation Guide	
	0400	TIA Confidential Information	
	0400	TIA Total Net Reported	
	0430	REF Sequence Error ID Number	
-0500	N1 Loop	Taxpayer Name Detail	Max 1
	0600	N2 Additional Taxpayer Name Detail	
	0800	N3 Address Detail	
	0900	N4 City, State, Zip Code Detail	
	1000	PER General Contact Person	
	1000	PER EDI Contact Person	
-0500	N1 Loop	Mailing Name Detail	Max 1
	0600	N2 Additional Mailing Name Detail	
	0800	N3 Mailing Address Detail	
	0900	N4 Mailing City, State, Zip Code Detail	
0100	TFS Loop	Terminal Operator Report (TOR)	
	0200	REF Relationship to the Transaction Information	
	0200	REF Sequence Error ID Number	
	0200	REF No Activity	
	0300	DTM Ending Inventory Date	
-1000	FGS Loop	Physical Inventory by Product	Max 100,000
	1100	REF Sequence Error ID Number	
	1800	TIA Physical Inventory	
0100	TFS Loop	Supplier/Distributor Report (SDR)	
	0200	REF Relationship to the Transaction Information	
	0200	REF Sequence Error ID Number	
	0200	REF No Activity	
	0300	DTM Ending Inventory Date	
	0920	TIA Total Due	
-1000	FGS Loop	Line Items From Face of Return not Derived From Schedules	Max 100,000
	1100	REF Sequence Error ID Number	
	1800	TIA Line Item Detail	
0100	TFS Loop	Common Carrier Report (CCR)	
	0200	REF Relationship to the Transaction Information	
	0200	REF Sequence Error ID Number	
	0200	REF No Activity	
	0920	TIA Total Delivered	
0100	TFS Loop	Summary Information	
	0200	REF Relationship to the Transaction information	
	0200	REF Sequence Error ID Number	
-1000	FGS Loop	Summary Data	Max 100,000
	1100	REF Sequence Error ID Number	
	1800	TIA Information	
	1800	TIA Interest	
	1800	TIA Penalty	
0100	TFS Loop	Schedules	
	0200	REF Relationship to the Transaction information	
	0200	REF Sequence Error ID Number	
	0500	N1 Point of Origin	
	0500	N1 Seller Information	
	0500	N1 Position Holder Information	
	0500	N1 Person Hiring Carrier (Consignor)	
	0500	N1 Carrier Information	
	0500	N1 Buyer/Consignee Information	
	0500	N1 Point of Destination	
-1000	FGS Loop	Bill Lading	Max 100,000
	1100	REF Sequence Error ID Number	
	1200	DTM Bill of Lading Date	
	1800	TIA Bill of Lading Net	
	1800	TIA Bill of Lading Gross	
	1800	TIA Bill of Lading Billed	
-0100	SE	Transaction Set Trailer	

Maximum Number of TFS Loops = 100,000

813 EDI Map

FTA Motor Fuel Tax Section Uniformity Committee

The Combined Reporting map is based on Uniform Forms adopted by the Uniformity Committee of the Motor Fuel Tax Section of the Federation of Tax Administrators. This Map is consistent with ANSI ASC X12 version 4030 standards. Any taxing authority implementing EC programs is asked to utilize this document when mapping their motor fuel tax.

Terminal Operator

Transaction Set Header Description

Beginning of Transaction Set Header Segment								(Required) Pos. No. 0100
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
ST01	143		M	Transaction Set Code	ID	3	3	Transaction Set Type "813"
ST02	329		M	Transaction Set Control Number	AN	4	9	Filer defined unique control number (same value as SE02)
ST03	1705		O/Z	Implementation Convention Reference	AN	1	5	Version of taxing authority's implementation guide. (20071)

ST-813~1001~20071

Syntax Notes: None

FTA Note: It is recommended that the ST03 be used to help identify which implementation guide the trading partner is using. This element will help the receiver of the data determine if the sender is using an old guide or the most current guide for the data transmission.

Identify Tax Agency Information Begin Tax Information Segment								(Required) Pos. No. 0200
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
BTI01	128		M	Reference Number Qualifier	ID	2	2	"T6" = Tax Filing
BTI02	127		M	Reference Number	AN	3	3	"050" = All Fuels Tax Filings
BTI03	66		M	ID Code Qualifier	ID	2	2	"47" = Tax Authority
BTI04	67		M	ID Code	AN	2	20	"FLDOR"
BTI05	373		O	Transaction Create Date	DT	8	8	"CCYYMMDD" = Transmission Date
BTI06	818		Ø	Name Control ID	AN	4	4	Not Used
BTI07	66		X	ID Code Qualifier	ID	2	2	"24" = FEIN
BTI08	67		X	ID Code	AN	9	9	Taxpayer's FEIN
BTI09	66		X	ID Code Qualifier	ID	2	2	Not Used
BTI10	67		X	ID Code	AN	2	20	Not Used
BTI11	66		X	ID Code Qualifier	ID	2	2	"SV" = Software Provider Number
BTI12	67		X	ID Code	AN	9	18	Default "FLTRUEX12"
BTI13	353		O	Transaction Set Purpose Code	ID	2	2	Original Filing Options: "00" = Original "05" = Replace
BTI14	640		O	Transaction Type Code	ID	2	2	Amended Filing Options: "6S" = Supplemental

BTI~T6~050~47~ FLDOR~20070518~24~590000031~~SV~FLTRUEX12-00

Syntax Notes: If either BTI07 or BTI08 is present, then the other is required.
If either BTI09 or BTI10 is present, then the other is required.
If either BTI11 or BTI12 is present, then the other is required.

FTA Notes:
BTI07 must be the FEIN if the taxpayer has one. ~~Submit a SSN only for sole proprietorships that have not been issued a FEIN. In Canada, companies use a BN - Canadian Business Number.~~
The application of BTI13 and BTI14 are as follows: BTI13 should be used when the taxpayer transmits their initial return (BTI13 should be used without BTI14); BTI14 should be used when the taxpayer transmits modifications (BTI14 should be used without BTI13). This is a recommendation of the Motor Fuel Uniformity Committee, not a requirement of X12. Further clarification of these elements is located below.

Element	Application
BTI13 [Initial Return]	
"00" = Original	Use "Original" when first attempting to transmit your return to the department, whether the return is received or not. Always use "00" until the original return is received.
"05" - Replace	Use "Replace" when original return had corrupted data.
"15" = Resubmission	Use "Resubmission" when the Department did not receive first attempt of your transmitted return.
BTI14 [Amended Return]	
"CO" = Corrected	Use "Corrected" when adjusting or correcting original or amended return.
"6R" = Resubmission	Use "Resubmission" when first attempt to transmit amended return was not received by the Department.
"6S" = Supplemental	Use "Supplemental" when transmitting new or additional data not included in original or replacement return.

Total Net Reported									
Tax Information and Amount Segment									Pos. No. 0400
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TIA01	C037	817	M	Tax Information Code	AN	4	4	"5001" = Total Net Reported	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Total Number of Net Gallons/Liters in Tax Filing	
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA~5001~~1000000~GA\									
Syntax Notes: TIA04 is required. If TIA05 is present, then TIA04 is required.									
FTA Notes: Even though this value can be calculated, it is included, as a control figure to verify that the amount calculated by the Tax Authority is the same as expected by the taxpayer.									

Tax Filing Period									
Date/Time Reference Segment									(Required)
Pos. No. 0300									
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
DTM01	374		M	Date/Time Qualifier	ID	3	3	"194" = Tax Period End Date	
DTM02	373		X	Date	DT	8	8	"CCYYMMDD" = Tax Filing Period End	
DTM03 and DTM04 are not used.									
DTM05	4250		X	Date Time Period Format Qualifier	ID	3	3	"RD8" = Range of Dates	
DTM06	4251		X	Date Time Period	AN	17	17	"CCYYMMDD-CCYYMMDD" = Tax Filing Period Beginning and Ending Dates.	
DTM~194~20090531\									
Syntax Notes: At least one of DTM02 or DTM05 is required. If either DTM05 or DTM06 is present, then the other is required.									
FTA Notes: If qualifier "194" is used in DTM01, then DTM05 and DTM06 are not used. If qualifier "683" is used in DTM01, then DTM02 is not used.									

Payment Category									
Reference Number Segment									(Optional – Required when using a BPR Segment)
Pos. No. 0430									
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
REF01	128		M	Reference Identification Qualifier	ID	2	2	"9V" = Payment Category (Type)	
REF02	127		X	Reference Identification	AN	1	1	"1" = Tax Payment "2" = Bill Payment "3" = Audit Payment "4" = (Not Used) "5" = Amended Payment "6" = (Not Used) "7" = (Not Used) "8" = Return Item Payment	
REF~9V~3\									
Syntax Notes: REF02 is required.									

Audit Control Number									
Reference Number Segment									(Required with Audit Payment)
Pos. No. 0430									
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
REF01	128		M	Reference Identification Qualifier	ID	2	2	"X9" = Internal Control Number	
REF02	127		X	Reference Identification	AN	9	9	Audit Case Number – Must be 9 digits	
REF~X9~123456789\									
Syntax Notes: REF02 is required.									

Payment Order Remittance Advice				(Optional – Required when using a BPR Segment)				
Beginning Segment				Pos. No. 0470				
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
BPR01	305		M	Transaction Handling Code	ID	1	2	“I” = Remittance Detail (Filing Only) “D” = Make Payment Only “E” = Debit Advice with Remittance Detail
BPR02	782		M	Monetary Amount	R	1	15	Amount of payment (999.99 - Explicit Decimal)
BPR03	478		M	Credit/Debit Flag Code	ID	1	1	“D” = Debit
BPR04	591		M	Payment Method Code	ID	3	3	“ACH” = Automated Clearing House
BPR05	812		O	Payment Format Code	ID	3	3	“CCD” = Cash Concentration/Disbursement “CCP” = Cash Concentration/Disbursement plus Addenda (CCD+)
BPR06 through BPR09 are not inserted by the taxpayer. They are on file with the party that creates the ACH Debit transaction. The taxpayer transmits empty fields for these elements.								
BPR06	506		X/Z	(ODFI) ID Number Qualifier	ID	2	2	“01” = ABA Transit Routing Number and Check Digits.
BPR07	507		X	(ODFI) Identification Number	AN	3	12	State’s Bank Routing and Transit Number
BPR08	569		O/Z	(ODFI) Account Number Qualifier	ID	4	3	“DA” = Demand Deposit “SG” = Savings
BPR09	508		X/Z	(ODFI) Account Number	AN	4	35	State’s Bank Account Number to be Credited
BPR10	509		O	Originating Company Identifier	AN	10	10	“7” followed by FEIN
BPR11	510		O	Originating Company Supplemental Code	O	9	9	Florida agent = “BSWA”
BPR12	506		X/Z	(RDFI) ID Number Qualifier	ID	2	2	“01” = ABA Transit Routing Number
BPR13	507		X	(RDFI) Identification Number	AN	9	9	Taxpayer’s Bank Routing and Transit Number
BPR14	569		O/Z	(RDFI) Account Number Qualifier	ID	2	2	“DA” = Demand Deposit “SG” = Savings
BPR15	508		X/Z	(RDFI) Account Number	AN	1	35	Taxpayer’s Bank Accounted to be Debited
BPR16	373		O/Z	Date	DT	8	8	Settlement effective date (CCYYMMDD)
BPR17	1048		O/Z	Business Function Code	ID	4	3	“TAX” = Tax Payment
BPR-E-999.99~D~ACH~CCD~~~~7101010101~BSWA ~01~076401251~DA~11223344556677~20090520\								
Syntax Notes: If either BPR06 or BPR07 is present, then the other is required. If BPR08 is present, then BPR09 is required. If either BPR12 or BPR13 is present, then the other is required. If BPR14 is present, then BPR15 is required.								
FTA Notes: This segment should not be mandated by a taxing authority ODFI (Originating Depository Financial Institution) is the bank that creates the ACH transaction. For debit transactions, this is the state’s Bank. RDFI (Receiving Depository Financial Institution) is the bank that accepts the ACH transaction. For debit transactions, this is the Taxpayer’s Bank.								
Florida Note: BPR segment not required with Filing Only transaction.								

Name Detail				Pos. No. 0500				
Name Segment								
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
N101	98		M	Entity Identification Code	ID	2	2	“TP” = Primary Taxpayer
N102	93		X	Name	AN	1	35	Taxpayer Name
N1~TP~ABC Distributing\								
Syntax Notes: N102 is required.								
FTA Note: N101: Use “TP” for tax reporting, or “L9” for information reporting.								

General Contact Person								Pos. No. 1000	
Administrative Communications Contact Segment									
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
PER01	366		M	Contact Function Code	ID	2	2	Contact Type Code: "CN" = General Contact "EA" = EDI Coordinator	
PER02	93		O	Name	AN	1	35	Contact Name	
PER03	365		X	Communications Number Qualifier	ID	2	2	"TE" = Telephone Number	
PER04	364		X	Communications Number	AN	10	14	Voice Telephone Number	
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number	
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number	
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = Electronic Mail	
PER08	364		X	Communications Number	AN	1	50	E-mail Address	
PER~CN~Allen Smith~TE~4069959988~FX~4069950329~EM~asmith@abc.com\									
Syntax Notes: If either PER03 or PER04 is present, then the other is required. If either PER05 or PER06 is present, then the other is required. If either PER07 or PER08 is present, then the other is required.									
FTA Note: None									
FL Note: The following segments are required if the mailing address is different than the physical address.									

End of Transaction Set Header

Transaction Set – Report Information

This TFS loop reports information on the type of report. Transaction detail is reported using the Summary and Schedule section of this map.

The TFS loop is repeated when reporting information for each report. Repeat the FGS loop within the TFS loop for each product reported.

Beginning of Report								Pos. No. 0100	
Tax Form Segment									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TFS01	128		M	Reference Identification Qualifier	ID	2	2	“T2” = Tax Form Code	
TFS02	127		M	Reference Identification	AN	1	6	SDR = Supplier/Distributor Report TOR = Terminal Operator	
TFS03 and TFS04 Are not used									
TFS05	66		X	ID Code Qualifier	ID	2	2	“TC” = IRS Terminal Code (Used on TOR only)	
TFS06	67		X	ID Code	AN	9	9	IRS Terminal Control Number (TCN)	
TFS~T2~TOR~~~TC~T59FL2034\									
Syntax Notes: If either TFS05 or TFS06 is present, then the other is required.									
FTA Note: TFS05 and TFS06 are only used on a terminal report.									

Condition 1 – If an account has no activity, this segment is required. The Condition 2 DTM and FGS are not used.

No Activity								(Conditional)	
Reference Number Segment								Pos. No. 0200	
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
REF01	128		M	Entity Identification Code	ID	2	2	“BE” = Business Activity	
REF02	127		X	Name	AN	1	1	“1” = No Activity	
REF~BE~1\									
Syntax Notes: REF02 is required.									
FTA Note: If an account has no activity, this segment is required.									

Physical Inventory by Product								(Conditional)	
Form Group Segment								Pos. No. 1000	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
FGS01	350		M	Assigned Identification	AN	2	2	“BI” = Beginning Inventory (First Filing) “EI” = Ending Inventory	
FGS02	128		X	Reference Identification Qualifier	ID	2	2	“PG” = Product Group	
FGS03	127		X	Reference Identification	AN	3	3	Product Code - See Appendix	
FGS~EI~PG~065\									
Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.									
FTA Note: FGS01 – Recommend BI only be used for first filing. Beginning inventory is the previous period’s ending inventory. FGS01 – GL – TIA04 is Positive for a gain and negative for a loss.									

Inventory								(Required if FGS is Used)	
Tax Information and Amount Segment								Pos. No. 1800	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TIA01	817		M	Tax Information ID Number	AN	4	4	“5002” = Net Physical Inventory	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	99999 - Implied Decimal.....Last digit is tenth (.1)	
TIA05	355		M	Unit of Measurement Code	ID	2	2	“GA” = Gallons	
TIA~5002~~~10000~GA\									
Syntax Notes: TIA04 is required. If TIA05 is present, then TIA04 is required.									
FTA Note: Physical Inventory is the only value passed. All other information is derivable from schedules.									

End of FGS loop (Line item detail)
End of TFS loop (TOR detail)

Summary Information

This TFS loop reports summary information. This TFS loop is used in combination with the SDR report.

Summary information is used when the information can not be derived from the schedule details. This TFS loop repeats when one of the following values change: TFS02 Summary Code, TFS04 Product Code TFS06.

If there are no transactions to report in this filing, it is not necessary to transmit a Summary Information TFS loop.

Beginning of Summary Information								
Tax Form Segment								Pos. No. 0100
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
TFS01	128		M	Reference Identification Qualifier	ID	2	2	"T3" = Tax Schedule Code
TFS02	127		M	Reference Identification	AN	1	6	TFS02 Summary Code "S02" = Taxes (used for Penalty) "S03A" = Tax Credit (page 3, line 28)
TFS~T3~S02\								
Syntax Notes: If either TFS03 or TFS04 is present, then the other is required. If either TFS05 or TFS06 is present, then the other is required.								
FTA Notes: TFS02 references the report the summary is associated with. If TFS05 = "94" then TFS06 = "CE". IF TFS05 = "T2" then TFS06 = Report Code								

Summary Data								
Forms Group Segment								Pos. No. 1000
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
FGS01	350		M	Assigned Identification	AN	1	1	"S" = Schedule Summary
FGS~S\								
Syntax Notes: None								
FTA Notes: None								

Penalty								
Tax Information and Amount Segment								Pos. No. 1800
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5009" = Penalty
TIA02	782		X	Monetary Amount	R	1	15	Dollar Amount (999.99 - Explicit Decimal)
TIA~5009~999.99\								
Syntax Notes: TIA02 is required.								
FTA Notes: None								

End of FGS loop (Summary Data)

End of TFS loop (Summary Information)

Schedules

This TFS loop begins the schedule detail. It repeats when one of the following values change:

Tax Form Code, Schedule Code, Mode Code Product Code, Origin, Position Holder,
Seller, Consignor, Carrier, Buyer, Consignee or Destination.

If there are no transactions to report in this filing, it is not necessary to transmit a Schedules TFS loop. You must indicate no activity in the TOR, SDR, CCR and/or other report type sections of this map.

Beginning of Schedules								Pos. No. 0100
Tax Form Segment								
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
TFS01	128		M	Reference Identification Qualifier	ID	2	2	“T3” = Tax Schedule Code
TFS02	127		M	Reference Identification	AN	1	6	Schedule Type Code
TFS03	128		X	Reference Identification Qualifier	ID	2	2	“PG” = Product Group
TFS04	127		X	Reference Identification	AN	3	3	Product Code
TFS05	66		X	Identification Code Qualifier	ID	2	2	“94” = Mode
TFS06	67		X	Identification Code	AN	2	2	Transaction Type Mode Code
TFS~T3~15A~PG~065~94~J\								
Syntax Notes: If either TFS03 or TFS04 is present, then the other is required.								
If either TFS05 or TFS06 is present, then the other is required.								
FTA Notes: None.								

For Point of Origin/Terminal: (One of the following Options is Required)

Use Option 1 when the origin has an IRS TCN.

Use Option 2 when the origin does not have an IRS TCN.

Use Option 3 when the state requires an origin facility ID.

Option 1

Point of Origin								(One of the three options is used)
Name Segment 1								Pos. No. 0500
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
N101	98		M	Entity Identification Code	ID	2	2	“OT” = Origin Terminal
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	“TC” = IRS Terminal Code
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code (Code list is located at http://www.irs.gov/businesses/small/article/0,,id=180086,00.html)
N1~OT~~TC~T59FL2109\								
Syntax Notes: N103 and N104 are required.								
FTA Notes: None								

Option 2

Point of Origin								(One of the three options is used)
Name Segment 1								Pos. No. 0500
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
N101	98		M	Entity Identification Code	ID	2	2	“SF” = Ship From
N102	93		X	Name	AN	2	2	Reference Appendix E (Non-U.S. use “ZZ”.)
N1~SF~AL\								
Syntax Notes: N102 is required.								
FTA Notes: None								

Option 3

Point of Origin				(One of the three options is used)				
Name Segment 1				Pos. No. 0500				
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
N101	98		M	Entity Identification Code	ID	2	2	“WO” = Storage Facility at Origin
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	“FA” = Facility Identification
N104	67		X	Identification Code	AN	9	9	DEP Facility Number
N1~WO~~FA~479900123\								
Syntax Notes: N103 and N104 are required.								
FTA Notes: None								

Position Holder Information or Delivering Exchange Party Information				Pos. No. 0500				
Name Segment 3								
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
N101	98		M	Entity Identification Code	ID	2	2	“ON” = Position Holder
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	“24” = FEIN
N104	67		X	Identification Code	AN	9	9	Position Holder’s FEIN
N1~ON~~24~596888888\								
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.								
FTA Notes: If reporting position holder or 2-party exchange information this segment is required. For 2-party exchanges this segment defines the party of origin. N102, N103 and N104 are required.								

Carrier Information				Pos. No. 0500				
Name Segment 6								
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
N101	98		M	Entity Identification Code	ID	2	2	“CA” = Carrier Name
N102 is not used.								
N103	66		X	Identification Code Qualifier	ID	2	2	“24” = FEIN
N104	67		X	Identification Code	AN	9	9	Carrier’s FEIN
N1~CA~~24~656666666\								
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.								
FTA Notes: N102, N103 and N104 are required.								

For Point (Address) of Delivery/Destination: (One of the following Options is Required)

Use Option 1 when the destination has an IRS TCN.

Use Option 2 when the destination does not have an IRS TCN.

Use Option 3 when the state requires a destination facility ID (currently used by the state of Florida).

Option 1

Point of Destination Name Segment 8								(One of the three options is used) Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	“DT” = Destination Terminal	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	“TC” = IRS Terminal Code	
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code (Code list is located at http://www.irs.gov/businesses/small/article/0,,id=180086,00.html)	
N1-DT~~TC~ T59FL2112\									
Syntax Notes: N103 and N104 are required.									
Syntax Notes: N102 is not used									
FTA Notes:None									

Option 2

Point of Destination Name Segment 8								(One of the three options is used) Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	“ST” = Ship To	
N102	93		X	Name	AN	2	2	Reference Appendix E (Non-U.S. use “ZZ”.)	
N1~ST~GA\									
Syntax Notes: N102 is required.									
FTA Notes: None									

Option 3

Point of Destination Name Segment 8								(One of the three options is used) Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	“WD” = Destination Facility	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	“FA” = Facility Identification	
N104	67		X	Identification Code	AN	9	9	DEP Facility Number	
N1~WD~~FA~239802345\									
Syntax Notes: N103 and N104 are required.									
FTA Notes: None									

This FGS loop begins the individual shipments within the TFS loop. It is repeated when one of the following values changes:

Bill of Lading (Document) Number

Bill of Lading Date (Date Shipped)

Gallons.

Bill of Lading								Pos. No. 1000	
Forms Group Segment									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
FGS01	350		M	Assigned Identification	AN	1	1	"D" = Schedule Detail	
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"BM" = Bill of Lading Number	
FGS03	127		X	Reference Identification	AN	1	10	Bill of Lading Number	
FGS~D~BM~00123456\									
Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.									
FTA Notes: None									

Bill of Lading Date								Pos. No. 1200	
Date/Time Reference Segment									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
DTM01	374		M	Date/Time Qualifier	ID	3	3	"095" = Bill of Lading Date	
DTM02	373		X	Date	DT	8	8	Bill of Lading Date (CCYYMMDD)	
DTM~095~20090525\									
Syntax Notes: DTM02 is required.									
FTA Notes: None									

Bill of Lading Net								Pos. No. 1800	
Tax Information and Amount Segment									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TIA01	817		M	Tax Information ID Number	AN	4	4	"5005" = Net	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	99999 - Implied Decimal.....Last digit is tenth (.1)	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA~5005~~~8000~GA\									
Syntax Notes: TIA04 and TIA05 are required.									
FTA Notes: Numbers should be reported as positive for both disbursements and receipts.									
End of FGS loop for Individual shipments.									
End of TFS loop for Schedule.									

Bill of Lading Gross

Tax Information and Amount Segment — Pos. No. 1800

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TIA01	817		M	Tax Information ID Number	AN	4	4	"5006" = Gross	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Quantity	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA~5006~~~8000~GA\									
Syntax Notes: TIA04 is required.									
If TIA05 is present, then TIA04 is required.									
FTA Notes: None									

Bill of Lading Billed									
Tax Information and Amount Segment									Pos. No. 1800
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TIA01	817		M	Tax Information ID Number	AN	4	4	"5007" = Billed	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Quantity	
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA~5007~---8000~GA\									
Syntax Notes: TIA04 is required.									
IF TIA05 is present, then TIA04 is required.									
FTA Notes: None									

End of FGS loop for Individual shipments.
End of TFS loop for Schedule.

Transaction Set Trailer Description

End of Transaction Set Trailer Segment										(Required) Pos. No. 0100
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description		
						Min	Max			
SE01	96		M	Number of Included Segments	N0	1	10	Number of segments (inserted by translator)		
SE02	329		M	Transaction Set Control Number	AN	4	9	Determined by Filer (same value in ST02, unique control number)		
SE~156~1001\										
Syntax Notes: None										
FTA Notes: None										

End of Transaction Set

Terminal Supplier

Transaction Set Header Description

Beginning of Transaction Set Header Segment								(Required) Pos. No. 0100	
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
ST01	143		M	Transaction Set Code	ID	3	3	Transaction Set Type "813"	
ST02	329		M	Transaction Set Control Number	AN	4	9	Filer defined unique control number (same value as SE02)	
ST03	1705		O/Z	Implementation Convention Reference	AN	1	5	Version of taxing authority's implementation guide. (20071)	
ST-813-0003~20071									
Syntax Notes: None									
FTA Note: It is recommended that ST03 be used to help identify which implementation guide the trading partner is using. This element will help the receiver of the data determine if the sender is using an old guide or the most current guide for the data transmission.									

Identify Tax Agency Information Begin Tax Information Segment								(Required) Pos. No. 0200	
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
BTI01	128		M	Reference Number Qualifier	ID	2	2	"T6" = Tax Filing	
BTI02	127		M	Reference Number	AN	3	3	"050" = All Fuels Tax Filings	
BTI03	66		M	ID Code Qualifier	ID	2	2	"47" = Tax Authority	
BTI04	67		M	ID Code	AN	2	20	"FLDOR"	
BTI05	373		O	Transaction Create Date	DT	8	8	"CCYYMMDD" = Transmission Date	
BTI06	818		Ø	Name Control ID	AN	4	4	Not Used	
BTI07	66		X	ID Code Qualifier	ID	2	2	"24" = FEIN	
BTI08	67		X	ID Code	AN	9	9	Taxpayer's FEIN	
BTI09	66		X	ID Code Qualifier	ID	2	2	Not Used	
BTI10	67		X	ID Code	AN	2	20	Not Used	
BTI11	66		X	ID Code Qualifier	ID	2	2	"SV" = Software Provider Number	
BTI12	67		X	ID Code	AN	9	18	Default "FLTRUEX12"	
BTI13	353		O	Transaction Set Purpose Code	ID	2	2	Original Filing Options: "00" = Original "05" = Replace	
BTI14	640		O	Transaction Type Code	ID	2	2	Amended Filing Options: "6S" = Supplemental	
BTI-T6-050-47-FLDOR-20090518~24-590000031~~~SV~ FLTRUEX12~00\									

Syntax Notes: If either BTI07 or BTI08 is present, then the other is required.
If either BTI09 or BTI10 is present, then the other is required.
If either BTI11 or BTI12 is present, then the other is required.

FTA Notes:

BTI07 must be the FEIN if the taxpayer has one. Submit a SSN only for sole proprietorships that have not been issued a FEIN. ~~In Canada, companies use a BN—Canadian Business Number.~~

The application of BTI13 and BTI14 are as follows: BTI13 should be used when the taxpayer transmits their initial return (BTI13 should be used without BTI14); BTI14 should be used when the taxpayer transmits modifications (BTI14 should be used without BTI13). This is a recommendation of the Motor Fuel Uniformity Committee, not a requirement of X12. Further clarification of these elements is located below.

Element	Application
BTI13 [Initial Return]	
"00" = Original	Use "Original" when first attempting to transmit your return to the department, whether the return is received or not. Always use "00" until the original return is received.
"05" = Replace	Use "Replace" when original return had corrupted data.
"15" = Resubmission	Use "Resubmission" when the Department did not receive first attempt of your transmitted return.
BTI14 [Amended Return]	
"CQ" = Corrected	Use "Corrected" when adjusting or correcting original or amended return.
"6R" = Resubmission	Use "Resubmission" when first attempt to transmit amended return was not received by the Department.
"6S" = Supplemental	Use "Supplemental" when transmitting new or additional data not included in original or replacement return.

Total Net Reported									
Tax Information and Amount Segment								Pos. No. 0400	
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TIA01	C037	817	M	Tax Information Code	AN	4	4	"5001" = Total Net Reported	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Total Number of Net Gallons/Liters in Tax Filing	
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons	
TIA~5001~~1000000~GA\									
Syntax Notes: TIA04 is required. If TIA05 is present, then TIA04 is required.									
FTA Notes: Even though this value can be calculated, it is included, as a control figure to verify that the amount calculated by the Tax Authority is the same as expected by the taxpayer.									

Tax Filing Period									
Date/Time Reference Segment								(Required)	
Pos. No. 0300									
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
DTM01	374		M	Date/Time Qualifier	ID	3	3	"194" = Tax Period End Date	
DTM02	373		X	Date	DT	8	8	"CCYYMMDD" = Tax Filing Period End	
DTM03 and DTM04 are not used.									
DTM~194~20090531\									
Syntax Notes: At least one of DTM02 or DTM05 is required. If either DTM05 or DTM06 is present, then the other is required.									
FTA Notes: If qualifier "194" is used in DTM01, then DTM05 and DTM06 are not used. If qualifier "683" is used in DTM01, then DTM02 is not used.									

Payment Category									
Reference Number Segment								(Optional – Required when using a BPR Segment)	
Pos. No. 0430									
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
REF01	128		M	Reference Identification Qualifier	ID	2	2	"9V" = Payment Category (Type)	
REF02	127		X	Reference Identification	AN	1	1	"1" = Tax Payment "2" = Bill Payment "3" = Audit Payment "4" = (Not Used) "5" = Amended Payment "6" = (Not Used) "7" = (Not Used) "8" = Return Item Payment	
REF~9V~3\									
Syntax Notes: REF02 is required.									

Audit Control Number									
Reference Number Segment								(Required with Audit Payment)	
Pos. No. 0430									
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
REF01	128		M	Reference Identification Qualifier	ID	2	2	"X9" = Internal Control Number	
REF02	127		X	Reference Identification	AN	9	9	Audit Case Number – Must be 9 digits	
REF~X9~123456789\									
Syntax Notes: REF02 is required.									

Payment Order Remittance Advice				(Optional – Required when using a BPR Segment)				
Beginning Segment				Pos. No. 0470				
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
BPR01	305		M	Transaction Handling Code	ID	1	2	“I” = Remittance Detail (Filing Only) “D” = Make Payment Only “E” = Debit Advice with Remittance Detail
BPR02	782		M	Monetary Amount	R	1	15	Amount of payment (999.99 - Explicit Decimal)
BPR03	478		M	Credit/Debit Flag Code	ID	1	1	“D” = Debit
BPR04	591		M	Payment Method Code	ID	3	3	“ACH” = Automated Clearing House
BPR05	812		O	Payment Format Code	ID	3	3	“CCD” = Cash Concentration/Disbursement “CCP” = Cash Concentration/Disbursement plus Addenda (CCD+)
BPR06 through BPR09 are not inserted by the taxpayer. They are on file with the party that creates the ACH Debit transaction. The taxpayer transmits empty fields for these elements.								
BPR06	506		X/Z	(ODFI) ID Number Qualifier	ID	2	2	“01” = ABA Transit Routing Number and Check Digits.
BPR07	507		X	(ODFI) Identification Number	AN	3	12	State’s Bank Routing and Transit Number
BPR08	569		O/Z	(ODFI) Account Number Qualifier	ID	4	3	“DA” = Demand Deposit “SG” = Savings
BPR09	508		X/Z	(ODFI) Account Number	AN	4	35	State’s Bank Account Number to be Credited
BPR10	509		O	Originating Company Identifier	AN	10	10	“7” followed by FEIN
BPR11	510		O	Originating Company Supplemental Code	O	9	9	Florida agent = “BSWA”
BPR12	506		X/Z	(RDFI) ID Number Qualifier	ID	2	2	“01” = ABA Transit Routing Number
BPR13	507		X	(RDFI) Identification Number	AN	9	9	Taxpayer’s Bank Routing and Transit Number
BPR14	569		O/Z	(RDFI) Account Number Qualifier	ID	2	2	“DA” = Demand Deposit “SG” = Savings
BPR15	508		X/Z	(RDFI) Account Number	AN	1	35	Taxpayer’s Bank Accounted to be Debited
BPR16	373		O/Z	Date	DT	8	8	Settlement effective date (CCYYMMDD)
BPR17	1048		O/Z	Business Function Code	ID	4	3	“TAX” = Tax Payment
BPR~E~999.99~D~ACH~CCD~7101010101~BSWA ~01~076401251~DA~11223344556677~20090520\								
Syntax Notes: If either BPR06 or BPR07 is present, then the other is required. If BPR08 is present, then BPR09 is required. If either BPR12 or BPR13 is present, then the other is required. If BPR14 is present, then BPR15 is required.								
FTA Notes: This segment should not be mandated by a taxing authority ODFI (Originating Depository Financial Institution) is the bank that creates the ACH transaction. For debit transactions, this is the state’s Bank. RDFI (Receiving Depository Financial Institution) is the bank that accepts the ACH transaction. For debit transactions, this is the Taxpayer’s Bank.								
Florida Note: BPR segment not required with Filing Only transaction.								

Name Detail				Pos. No. 0500				
Name Segment								
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
N101	98		M	Entity Identification Code	ID	2	2	“TP” = Primary Taxpayer
N102	93		X	Name	AN	1	35	Taxpayer Name
N1~TP~Johnny’s Petro\								
Syntax Notes: N102 is required.								
FTA Note: N101: Use “TP” for tax reporting or “L9” for information reporting.								

General Contact Person							Pos. No. 1000	
Administrative Communications Contact Segment								
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
PER01	366		M	Contact Function Code	ID	2	2	Contact Type Code: "CN" = General Contact "EA" = EDI Coordinator
PER02	93		O	Name	AN	1	35	Contact Name
PER03	365		X	Communications Number Qualifier	ID	2	2	"TE" = Telephone Number
PER04	364		X	Communications Number	AN	10	10	Voice Telephone Number
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = Electronic Mail
PER08	364		X	Communications Number	AN	1	50	E-mail Address
PER~CN~Nick Nick~TE~8505555550000~FX~8509999999~EM~Nick@dor.com\								
Syntax Notes: If either PER03 or PER04 is present, then the other is required. If either PER05 or PER06 is present, then the other is required. If either PER07 or PER08 is present, then the other is required.								
FTA Note: None								
FL Note: The following segments are required if the mailing address is different than the physical address.								

End of Transaction Set Header

Transaction Set – Report Information

This TFS loop reports information on the type of report. Transaction detail is reported using the Summary and Schedule section of this map.

The TFS loop is repeated when reporting information for each report. Repeat the FGS loop within the TFS loop for each product reported.

Beginning of Report								Pos. No. 0100	
Tax Form Segment									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TFS01	128		M	Reference Identification Qualifier	ID	2	2	“T2” = Tax Form Code	
TFS02	127		M	Reference Identification	AN	1	6	SDR = Supplier/Distributor Report TOR = Terminal Operator	
TFS03 and TFS04 Are not used.									
TFS05	66		X	ID Code Qualifier	ID	2	2	“TC” = IRS Terminal Code (Used on TOR only)	
TFS06	67		X	ID Code	AN	9	9	IRS Terminal Control Number (TCN)	
TFS~T2~SDR\									
Syntax Notes: If either TFS05 or TFS06 is present, then the other is required.									
FTA Note: TFS05 and TFS06 are only used on a terminal report.									

Condition 1 – If an account has no activity, this segment is required. The Condition 2 DTM and FGS are not used.

No Activity								(Conditional)	
Reference Number Segment								Pos. No. 0200	
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
REF01	128		M	Entity Identification Code	ID	2	2	“BE” = Business Activity	
REF02	127		X	Name	AN	1	1	“1” = No Activity	
REF~BE~1\									
Syntax Notes: REF02 is required.									
FTA Note: If an account has no activity, this segment is required.									
Physical Inventory by Product								(Conditional)	
Form Group Segment								Pos. No. 1000	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
FGS01	350		M	Assigned Identification	AN	2	2	“BI” = Beginning Inventory (First Filing) “EI” = Ending Inventory	
FGS02	128		X	Reference Identification Qualifier	ID	2	2	“PG” = Product Group	
FGS03	127		X	Reference Identification	AN	3	3	Product Code - See Appendix	
FGS~EI~PG~065\									
Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.									
FTA Note: FGS01 – Recommend BI only be used for first filing. Beginning inventory is the previous period’s ending inventory. FGS01 – GL – TIA04 is Positive for a gain and negative for a loss.									

Inventory								(Required if FGS is Used)	
Tax Information and Amount Segment								Pos. No. 1800	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	“5002” = Net Physical Inventory	
TIA02 and TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	99999 - Implied Decimal.....Last digit is tenth (.1)	
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	“GA” = Gallons	
TIA~5002~~~10000~GA\									
Syntax Notes: TIA04 is required. If TIA05 is present, then TIA04 is required.									
FTA Note: Physical Inventory is the only value passed. All other information is derivable from schedules.									

End of FGS loop (Line item detail)

End of TFS loop (detail)

Summary Information

This TFS loop reports summary information. This TFS loop is used in combination with the SDR report.

Summary information is used when the information can not be derived from the schedule details. This TFS loop repeats when one of the following values change: TFS02 Summary Code, TFS04 Product Code TFS06.

If there are no transactions to report in this filing, it is not necessary to transmit a Summary Information TFS loop.

Beginning of Summary Information								Pos. No. 0100	
Tax Form Segment									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TFS01	128		M	Reference Identification Qualifier	ID	2	2	“T3” = Tax Schedule Code	
TFS02	127		M	Reference Identification	AN	1	6	TFS02 Summary Code “S02” = Taxes (used for Penalty and/or Interest) “S03A” = Tax Credit (page 3, line 28)“	
TFS03	128		X	Reference Identification Qualifier	ID	2	2	“PG” = Product Group	
TFS04	127		X	Reference Identification	AN	3	3	Product Code See Product Codes in Appendix on page Error! Bookmark not defined.	
TFS05	128		M	Reference Identification Qualifier	ID	2	2	“T2” = Tax Form Code “94” = Mode	
TFS06	127		M	Reference Identification	AN	1	6	Report Code (See Appendix on page Error! Bookmark not defined.) or “CE” = Mode	
TFS-T3-S02\									
Syntax Notes: If either TFS03 or TFS04 is present, then the other is required. If either TFS05 or TFS06 is present, then the other is required.									
FTA Notes: TFS02 references the report the summary is associated with. If TFS05 = “94” then TFS06 = “CE”. IF TFS05 = “T2” then TFS06 = Report Code									

Summary Data								Pos. No. 1000	
Forms Group Segment									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
FGS01	350		M	Assigned Identification	AN	1	1	“S” = Schedule Summary	
FGS-S\									
Syntax Notes: None									
FTA Notes: None									

Information								Pos. No. 1800	
Tax Information and Amount Segment (
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	“5003” = Net Due for Credit Memo(s)	
TIA02	782		X	Monetary Amount	R	1	15	Dollar Amount (999.99 - Explicit Decimal)	
TIA03 are not used.									
TIA04	380		X	Quantity	R	1	15	Quantity (Not used)	
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	“GA” = Gallons (Not Used)	
TIA-5003-999.99\									
Syntax Notes: At least one of TIA02 or TIA04 is required. If TIA05 is present, then TIA04 is required.									
FTA Notes: None									

Interest								
Tax Information and Amount Segment								Pos. No. 1800
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	“5008” = Interest
TIA02	782		X	Monetary Amount	R	1	15	Dollar Amount (999.99 - Explicit Decimal)
TIA~5008~999.99\								
Syntax Notes: TIA02 is required.								
FTA Notes: None								

Penalty								
Tax Information and Amount Segment								Pos. No. 1800
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	“5009” = Penalty
TIA02	782		X	Monetary Amount	R	1	15	Dollar Amount (999.99 - Explicit Decimal)
TIA~5009~999.99\								
Syntax Notes: TIA02 is required.								
FTA Notes: None								

End of FGS loop (Summary Data)

End of TFS loop (Summary Information)

Schedules

This TFS loop begins the schedule detail. It repeats when one of the following values change:

Tax Form Code, Schedule Code, Mode Code Product Code, Origin, Position Holder,
Seller, Consignor, Carrier, Buyer, Consignee or Destination.

If there are no transactions to report in this filing, it is not necessary to transmit a Schedules TFS loop. You must indicate no activity in the TOR, SDR, CCR and/or other report type sections of this map.

Beginning of Schedules								Pos. No. 0100	
Tax Form Segment									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
TFS01	128		M	Reference Identification Qualifier	ID	2	2	“T3” = Tax Schedule Code	
TFS02	127		M	Reference Identification	AN	1	6	Schedule Type Code	
TFS03	128		X	Reference Identification Qualifier	ID	2	2	“PG” = Product Group	
TFS04	127		X	Reference Identification	AN	3	3	Product Code	
TFS05	66		X	Identification Code Qualifier	ID	2	2	“94” = Mode	
TFS06	67		X	Identification Code	AN	2	2	Transaction Type Mode Code	
TFS~T3~1A~PG~065~94~J\									
Syntax Notes: If either TFS03 or TFS04 is present, then the other is required. If either TFS05 or TFS06 is present, then the other is required.									
FTA Notes: None.									

For Point of Origin/Terminal: (One of the following Options is Required)

- Use Option 1 when the origin has an IRS TCN.
- Use Option 2 when the origin **does not** have an IRS TCN.
- Use Option 3 when the state requires an origin facility ID.

Option 1

Point of Origin								(One of the three options is used)	
Name Segment 1								Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	“OT” = Origin Terminal	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	“TC” = IRS Terminal Code	
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code (Code list is located at http://www.irs.gov/businesses/small/article/0,,id=180086,00.html)	
N1~OT~~TC~T59FL2109\									
Syntax Notes: N103 and N104 are required.									
FTA Notes: None									

Option 2

Point of Origin								(One of the three options is used)	
Name Segment 1								Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	“SF” = Ship From	
N102	93		X	Name	AN	2	2	Reference Appendix E (Non-U.S. use “ZZ”.)	
N1~SF~GA\									
Syntax Notes: N102 is required.									
FTA Notes: None									

Option 3

Point of Origin Name Segment 1								(One of the three options is used) Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	“WO” = Storage Facility at Origin	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	“FA” = Facility Identification	
N104	67		X	Identification Code	AN	9	9	DEP Facility Number	
N1~WO~~FA~479900123\									
Syntax Notes: N103 and N104 are required.									
FTA Notes: None									

Seller Information Name Segment 2								Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	“SE” = Selling Party	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	“24” = FEIN	
N104	67		X	Identification Code	AN	9	9	Seller’s FEIN	
N1~SE~~24~516669999\									
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.									
FTA Notes: N102, N103 and N104 are required.									

Not used by Terminal Supplier

Position Holder Information or Delivering Exchange Party Information Name Segment 3								Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	“ON” = Position Holder	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	“24” = FEIN	
N104	67		X	Identification Code	AN	9	9	Position Holder’s FEIN	
N1~ON~~24~596888888\									
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.									
FTA Notes: If reporting position holder or 2 party exchange information this segment is required. For 2 party exchanges this segment defines the party of origin. N102, N103 and N104 are required.									

Carrier Information Name Segment 6								Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	“CA” = Carrier Name	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	“24” = FEIN	
N104	67		X	Identification Code	AN	9	9	Carrier’s FEIN	
N1~CA~~24~656666666\									
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.									
FTA Notes: N102, N103 and N104 are required.									

Buyer/Consignee Information Name Segment 7								Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	“BY” = Buying Party (Purchaser/Consignee)	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	“24” = FEIN	
N104	67		X	Identification Code	AN	9	9	Purchaser’s FEIN	
N1~BY~~24~657222222\									
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.									
FTA Notes: N102, N103 and N104 are required.									

For Point (Address) of Delivery/Destination: (One of the following Options is Required)

Use Option 1 when the destination has an IRS TCN.

Use Option 2 when the destination does not have an IRS TCN.

Use Option 3 when the state requires a destination facility ID (currently used by the state of Florida).

Option 1

Point of Destination								(One of the three options is used)	
Name Segment 8								Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	“DT” = Destination Terminal	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	“TC” = IRS Terminal Code	
N104	67		X	Identification Code	AN	9	9	IRS Terminal Code (Code list is located at http://www.irs.gov/businesses/small/article/0,,id=180086,00.html)	
N1~DT~~TC~T59FL2028\									
Syntax Notes: N103 and N104 are required.									
FTA Notes: None									

Option 2

Point of Destination								(One of the three options is used)	
Name Segment 8								Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	“ST” = Ship To	
N102	93		X	Name	AN	2	2	Reference Appendix E (Non-U.S. use “ZZ”.)	
N1~ST~NC\									
Syntax Notes: N102 is required.									
FTA Notes: None									

Option 3

Point of Destination								(One of the three options is used)	
Name Segment 8								Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		M	Entity Identification Code	ID	2	2	“WD” = Destination Facility	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	“FA” = Facility Identification	
N104	67		X	Identification Code	AN	9	9	DEP Facility Number	
N1~WD~~FA~239802345\									
Syntax Notes: N103 and N104 are required.									
FTA Notes: None									

This FGS loop begins the individual shipments within the TFS loop. It is repeated when one of the following values changes:

Bill of Lading (Document) Number

Bill of Lading Date (Date Shipped)

Gallons/Liters.

Bill of Lading									Pos. No. 1000		
Forms Group Segment											
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description			
						Min	Max				
FGS01	350		M	Assigned Identification	AN	1	1	"D" = Schedule Detail			
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"BM" = Bill of Lading Number			
FGS03	127		X	Reference Identification	AN	1	10	Bill of Lading Number			
FGS-D-BM-00123456\											
Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.											
FTA Notes: None											

Bill of Lading Date									Pos. No. 1200		
Date/Time Reference Segment											
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description			
						Min	Max				
DTM01	374		M	Date/Time Qualifier	ID	3	3	"095" = Bill of Lading Date			
DTM02	373		X	Date	DT	8	8	Bill of Lading Date (CCYYMMDD)			
DTM-095-20090505\											
Syntax Notes: DTM02 is required.											
FTA Notes: None											

Bill of Lading Net									Pos. No. 1800		
Tax Information and Amount Segment											
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description			
						Min	Max				
TIA01	C037	817	M	Tax Information ID Number	AN	4	4	"5005" = Net			
TIA02 and TIA03 are not used.											
TIA04	380		X	Quantity	R	1	15	99999 - Implied Decimal.....Last digit is tenth (.1)			
TIA05	C001	355	M	Unit of Measurement Code	ID	2	2	"GA" = Gallons			
TIA-5005~~~8000~GA\											
Syntax Notes: TIA04 and TIA05 are required.											
FTA Notes: Numbers should be reported as positive for both disbursements and receipts.											

~~Bill of Lading Gross~~

~~Tax Information and Amount Segment Pos. No. 1800~~

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description			
						Min	Max				
TIA01	817		M	Tax Information ID Number	AN	4	4	"5006" = Gross			
TIA02 and TIA03 are not used.											
TIA04	380		X	Quantity	R	1	15	Quantity			
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons			
TIA-5006~~~8000~GA\											
Syntax Notes: TIA04 is required.											
If TIA05 is present, then TIA04 is required.											
FTA Notes: None											

Bill of Lading Billed

Tax Information and Amount Segment

Pos. No. 1800

Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description			
						Min	Max				
TIA01	817		M	Tax Information ID Number	AN	4	4	"5007" = Billed			
TIA02 and TIA03 are not used.											
TIA04	380		X	Quantity	R	1	15	Quantity			
TIA05	355		M	Unit of Measurement Code	ID	2	2	"GA" = Gallons			
TIA-5007~~~8000~GA\											
Syntax Notes: TIA04 is required.											
If TIA05 is present, then TIA04 is required.											
FTA Notes: None											

End of FGS loop for Individual shipments.

End of TFS loop for Schedule.

Transaction Set Trailer Description

End of Transaction Set Trailer Segment							(Required) Pos. No. 0100	
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
SE01	96		M	Number of Included Segments	N0	1	10	Number of segments (inserted by translator)
SE02	329		M	Transaction Set Control Number	AN	4	9	Determined by Filer (same value in ST02, unique control number)
SE~35~0003\								
Syntax Notes:		None						
FTA Notes:		None						

End of Transaction Set

Chapter 6 – 997 Functional Acknowledgment

ANSI ASC X12 – 997 EDI Standard

RELEASE • 004030

TRANSACTION SET TABLES • 997

997 Functional Acknowledgment

FUNCTIONAL GROUP: FA

This Draft Standard for Trial Use contains the format and establishes the data contents of the Functional Acknowledgment Transaction Set (997) for use within the context of an Electronic Data Interchange (EDI) environment. The transaction set can be used to define the control structures for a set of acknowledgments to indicate the results of the syntactical analysis of the electronically encoded documents. The encoded documents are the transaction sets, which are grouped in functional groups, used in defining transactions for business data interchange. This standard does not cover the semantic meaning of the information encoded in the transaction sets.

Table 1

NOTE	POS. NO.	SEG. ID	NAME	REQ. DES.	MAX USE	LOOP REPEAT
N	0100	ST	Transaction Set Header	M	1	
N	0200	AK1	Functional Group Response Header	M	1	
LOOP ID - AK2						999999
N	0300	AK2	Transaction Set Response Header	O	1	
LOOP ID - AK3						999999
C	0400	AK3	Data Segment Note	O	1	
	0500	AK4	Data Element Note	O	99	
	0600	AK5	Transaction Set Response Trailer	M	1	
	0700	AK9	Functional Group Response Trailer	M	1	
	0800	SE	Transaction Set Trailer	M	1	

NOTES

- 1/0100 These acknowledgments shall not be acknowledged, thereby preventing an endless cycle of acknowledgments of acknowledgments. Nor shall a Functional Acknowledgment be sent to report errors in a previous Functional Acknowledgment.
- 1/0100 The Functional Group Header Segment (GS) is used to start the envelope for the Functional Acknowledgment Transaction Sets. In preparing the functional group of acknowledgments, the application sender's code and the application receiver's code, taken from the functional group being acknowledged, are exchanged; therefore, one acknowledgment functional group responds to only those functional groups from one application receiver's code to one application sender's code.
- 1/0100 There is only one Functional Acknowledgment Transaction Set per acknowledged functional group.
- 1/0200 AK1 is used to respond to the functional group header and to start the acknowledgment for a functional group. There shall be one AK1 segment for the functional group that is being acknowledged.
- 1/0300 AK2 is used to start the acknowledgment of a transaction set within the received functional group. The AK2 segments shall appear in the same order as the transaction sets in the functional group that has been received and is being acknowledged.

COMMENTS

- 1/0400 The data segments of this standard are used to report the results of the syntactical analysis of the functional groups of transaction sets; they report the extent to which the syntax complies with the standards for transaction sets and functional groups. They do not report on the semantic meaning of the transaction sets (for example, on the ability of the receiver to comply with the request of the sender).

DECEMBER 1999

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¹ Data Interchange Standards Association, Inc. (DISA)

997 EDI Map

The 997 Functional Acknowledgment notifies the Information Provider that their EDI file was received. Translators create the 997 ACK when the translator processes an EDI file. This ACK is designed to pass back through the Information Provider/Transmitter's translator to notify the Information Provider/Transmitter that the EDI file was accepted, accepted with errors or rejected. If the EDI file is rejected, the Information Provider/Transmitter must fix the file and send a new EDI file.

Transaction Set Header Description

Beginning of Transaction Set								(Required) Pos. No. 0100
Element	Elem	Sub-Ele	Field	Field Name	Field	Length		Field
ID	Ref #	Ref #	Status		Type	Min	Max	Description
ST01	143		M	Transaction Set Code	ID	3	3	Transaction Set Type "997"
ST02	329		M	Transaction Set Control Number	AN	4	9	Translator defined (same value in SE02, unique control number)

Functional Group Response Header								(Required) Pos. No. 0200
Element	Elem	Sub-Ele	Field	Field Name	Field	Length		Field
ID	Ref #	Ref #	Status		Type	Min	Max	Description
AK101	479		M/Z	Transaction Set Identifier Code	ID	2	2	Functional ID found in the GS segment (GS01) of the functional group being acknowledged. TF = 813
AK102	28		M/Z	Group Control Number	N0	1	9	Functional group control number found in the GS segment (GS02) of the functional group being acknowledged.

Transaction Set Response Header								(Optional) Pos. No. 0300
Element	Elem	Sub-Ele	Field	Field Name	Field	Length		Field
ID	Ref #	Ref #	Status		Type	Min	Max	Description
AK201	143		M/Z	Functional Identifier Code	ID	3	3	Transaction set ID found in the ST segment (ST01) of the transaction set being acknowledged. 813
AK202	329		M/Z	Transaction Set Control Number	AN	4	9	Transaction set control number found in the ST segment (ST01) of the transaction set being acknowledged.

Data Segment Note								(Optional) Pos. No. 0400
Element	Elem	Sub-Ele	Field	Field Name	Field	Length		Field
ID	Ref #	Ref #	Status		Type	Min	Max	Description
AK301	721		M	Segment ID Code	ID	2	3	Code defining the segment ID of the segment in error. See X12 guide for codes.
AK302	719		M	Segment Position in Transaction Set	N0	1	6	The position of the segment counted from the transaction set header (ST). The transaction set header is 1.
AK303	447		O	Loop Identifier Code	AN	1	6	Loop ID number given on the transaction set diagram.
AK304	720		O	Segment Syntax Error Code	ID	1	3	1 = Unrecognized segment ID 2 = Unexpected segment 3 = Mandatory segment missing 4 = Loop occurs over maximum times 5 = Segment exceeds maximum use 6 = Segment not in defined transaction set 7 = Segment not in proper sequence 8 = Segment has data element errors

This segment defines segment syntax errors and the location of the segment. Refer to the X12 standards guide for further definition.

Data Element Note								(Optional) Pos. No. 0500
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min Max		Field Description
AK401	C030		M	Position in Segment				Code indicating relative position of element in error. See X12 guide for further information.
AK401	C030	722	M	Element Position in Segment	N0	1	2	
AK401	C030	1528	O	Component Data Element Position in Composite	N0	1	2	
AK401	C030	1686	O	Repeating Data Element Position	N0	1	4	
AK402	725		O	Data Element Reference Number	N0	1	4	Reference number used to locate the element in the Data Element Dictionary.
AK403	723		M	Data Element Syntax Error Code	ID	1	3	1 = Mandatory data element missing. 2 = Conditional required data element missing. 3 = Too many data elements 4 = Data element too short 5 = Data element too long 6 = Invalid character in data element 7 = Invalid code value 8 = Invalid date 9 = Invalid time 10 = Exclusion condition violated 12 = Too many repetitions 13 = Too many components
AK404	724		O/Z	Copy of Bad Data Element	AN	1	99	A copy of the bad data element.

This segment defines Element syntax errors and the location of the segment. Refer to the X12 standards guide for further definition.

Transaction Set Response Trailer								(Required) Pos. No. 0600
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min Max		Field Description
AK501	717		M	Transaction Set Acknowledgement Code	ID	1	1	A = Accepted E = Accepted but errors were noted M = Rejected, message authentication code failed R = Rejected W = Rejected, assurance failed validity tests X = Rejected, content after decryption could not be analyzed
AK502	718		O	Transaction Set Syntax Error Code	ID	1	3	1 = Transaction set not supported
AK503	718		O	Transaction Set Syntax Error Code	ID	1	3	2 = Transaction set trailer missing
AK504	718		O	Transaction Set Syntax Error Code	ID	1	3	3 = Transaction set control number in header and trailer do not match.
AK505	718		O	Transaction Set Syntax Error Code	ID	1	3	4 = Number of included segments does not match actual count
AK506	718		O	Transaction Set Syntax Error Code	ID	1	3	5 = One or more segments in error 6 = Missing or invalid transaction set identifier 7 = Missing or invalid transaction set control number 8 = Authentication key name unknown 9 = Encryption key name unknown 10 = Requested service (authentication or encryption) not available. 11 = Unknown security recipient 12 = Incorrect message length (encryption only) 13 = Message authentication code failed 15 = Unknown security originator 16 = Syntax error in decryption text 17 = Security not supported 23 = Transaction set control number not unique within the functional group. 24 = S3E security end segment missing for S3S security. 25 = S3S security start segment missing for S3E security. 26 = S4E security end segment missing for S4S security 27 = S4S security start segment missing for S4E security end segment.

This segment acknowledges acceptance or rejection and reports errors. Refer to the X12 standards guide for further definition.

Functional Group Response Trailer								(Required) Pos. No. 0700	
Element	Elem	Sub-Ele	Field	Field Name	Field	Length		Field	
ID	Ref #	Ref #	Status		Type	Min	Max	Description	
AK901	715		M	Functional Group Acknowledgement Code	ID	1	1	A = Accepted E = Accepted but errors were noted M = Rejected, message authentication code failed P = Partially Accepted, at least one transaction set was rejected R = Rejected W = Rejected, assurance failed validity tests X = Rejected, content after decryption could not be analyzed	
AK902	97		M	Number of Transaction Sets Included	N0	1	6	Number of Transaction Sets Included	
AK903	123		M	Number of Received Transaction Sets	N0	1	6	Number of Received Transaction Sets	
AK904	2		M	Number of Accepted Transaction Sets	N0	1	6	Number of Accepted Transaction Sets	
AK905	716		O	Functional Group Syntax Error Code	ID	1	3	1 = Functional group not supported 2 = Functional group version not supported 3 = Functional Group Trailer Missing 4 = Group control number in the functional group header and trailer do not agree. 5 = Number of included transaction sets does not match actual count. 6 = Group control number violates syntax 10 = Authentication key name unknown 11 = Encryption key name unknown 12 = Requested service (authentication or encryption) not available. 13 = Unknown security recipient 14 = Unknown security originator. 15 = Syntax error in decrypted text 16 = Security not supported 17 = Incorrect message length (encryption only) 18 = Message authentication code failed 23 = Transaction set control number not unique within the functional group. 24 = S3E security end segment missing for S3S security. 25 = S3S security start segment missing for S3E security. 26 = S4E security end segment missing for S4S security 27 = S4S security start segment missing for S4E security end segment.	
AK906	716		O	Functional Group Syntax Error Code	ID	1	3		
AK907	716		O	Functional Group Syntax Error Code	ID	1	3		
AK908	716		O	Functional Group Syntax Error Code	ID	1	3		
AK509	716		O	Functional Group Syntax Error Code	ID	1	3		
This segment acknowledges acceptance or rejection of a functional group. Refer to the X12 standards guide for further definition.									

Transaction Set Trailer Description

End of Transaction Set Trailer Segment								(Required) Pos. No. 0800	
Element	Elem	Sub-Ele	Field	Field Name	Field	Length		Field	
ID	Ref #	Ref #	Status		Type	Min	Max	Description	
SE01	96	96	M	Number of Included Segments	N0	1	10	Number of segments (inserted by translator)	
SE02	329	329	M	Transaction Set Control Number	AN	4	9	Determined by Filer (same value in ST02, unique control number)	
SE~6~100\									

End of Transaction Set

Florida Functional Acknowledgement Overview

For each functional group of 813 Return Data transaction sets sent to Florida Department of Revenue, the Department will send one transaction set, the 997 functional Acknowledgement, back to the sender. The 997 defines whether the 813 transaction sets in the original functional group were accepted by the Florida Department of Revenue or if they were rejected due to errors.

1. Segment AK9 is used to indicate whether the functional group of 813 transaction sets that you sent to Florida Department of Revenue was accepted. If AK901 is equal to "A", then the transmission was accepted. If AK901 is equal to "R", then the transmission was rejected.
2. Segments AK2 through AK5 are used only if errors have been detected. These segments are used to indicate which 813 transaction set(s) is in error, and to indicate the data segments and/or data elements in error. If there are no errors, the AK2, AK3, AK4, and AK5 segments will not be used.
3. If a transaction set is rejected, AK201 will contain the transaction set identifier "813," and AK202 will contain the unique transaction set control number. Note that these are the same two data values as in ST01 and ST02 for the transaction set. The corresponding AK501 will contain "A" if the transaction set has been accepted, and will contain "R" if the transaction set is rejected. If there are multiple 813 transaction sets in the functional group, such as a supplier return and two terminal operator reports, the AK2/AK5 loop data will indicate whether each transaction set is accepted or rejected. Note that a transaction set may be rejected even though another transaction set in the same functional group is accepted.
4. If the transaction set is rejected due to syntax errors, Florida Department of Revenue will send a rejected 997. The error(s) must be corrected and the entire transmission re-sent.
5. If the return passes the 997 acknowledgement phase but does not correctly identify the user (invalid FEIN and/or license number), the 813 will be rejected. If this occurs, Florida Department of Revenue will contact your company by phone or email to advise you of the error(s) and your company will be required to resubmit the 813. Remember, all 813's that are required to be resubmitted must be coded with data element BT113 equal to "00" as an original filing. If there are other errors in the return, such as math errors or out of period shipments, the Department will contact your company by notice, phone or email to advise you of the error(s) and require you to submit an amended return.
6. Do not acknowledge the 997 Functional Acknowledgment!

An example of a 997 ACK can be found below.

The file you receive will be a continuous stream of data; no carriage returns or line feeds.

```
ISA*00*      *00*      *ZZ*FL0096      *32*132942178      *080416*1118*~*00403*000000001*0*P*>~
GS*FA*FL0096*132942178*20080416*1118*1*X*004030~
ST*997*0001~
AK1*TF*000000031~
AK2*813*9631~
AK5*A~
AK9*A*1*1*1~
SE*6*0001~
GE*1*1~
IEA*1*000000001~
```

Appendix A – Florida Schedules

Schedules

See the FTA Motor Fuels Uniformity Manual for additional details on schedules.

Schedules of Receipts

Schedule 1

Gallons received tax paid

- 1A Gallons received - Florida tax -paid

Schedule 2

Gallons received from motor fuel licensee tax unpaid

- 2A Gallons received from licensed supplier- Florida tax -unpaid (exchange)
- 2B Total product received or Blended – Florida tax unpaid

Schedule 3

Gallons imported from another state direct to customer

- 3A Gallons imported direct to customer – Florida tax - unpaid
- 3B Gallons imported by bulk transfer into tax-free storage

Schedules of Disbursements

Schedule 5

Gallons delivered tax collected

- 5A Diesel gallons delivered – all taxes collected (state and local)
- 5B Gallons delivered – Florida state tax only collected (gasoline & aviation)
- 5HW Gallons of aviation fuel converted for highway use
- 5LO Gallons of gasoline/gasohol delivered to retail location and end users

Schedule 6

Gallons delivered to motor fuel licensee – tax not collected

- 6A Gallons delivered to licensed dealers – Florida tax unpaid (exchanges/sales above rack)
- 6B Gallons delivered – Florida tax unpaid (dyed diesel only)
- 6C Gallons delivered – Tax collected by supplier for another state

Appendix A – Florida Schedules

Schedule 7

Gallons exported

- 7A. Gallons exported by other than bulk transfer – Florida tax paid
- 7B. Gallons exported by supplier – tax self-accrued by supplier for another state
- 7C. Gallons delivered/placed into bonded storage (aviation fuel only)
- 7D. Gallons exported by supplier through bulk transfer

Schedule 8

Gallons delivered to US Government – tax exempt

- 8. Gallons delivered to U.S. government – tax exempt (500 gallons or greater)

Schedule 10

Gallons delivered to other tax exempt entities

- 10. Gallons of undyed diesel/jet fuel delivered to other tax-exempt entities

Schedule 13

Schedule of Credits and Refunds

- 13F Electronic Funds Transfer (EFT) bad debt credit schedule for reporting gallons delivered to EFT wholesalers

Schedule 15

Terminal Operator Report

- 15A Schedule of Receipts
- 15B Schedule of Disbursements

Appendix B – Florida Product Codes

Florida Product Codes

Product Code	Description
065	Gasoline
072	Dyed Kerosene
124	Gasohol
125	Aviation Gasoline
130	Jet Fuel
142	Undyed Kerosene
167	Undyed Diesel
224	Compressed natural gas/propane
226	High Sulfur Dyed Diesel Fuel
227	Low Sulfur Dyed Diesel Fuel
B00	Undyed Biodiesel – (B100)
D00	Dyed Biodiesel (B100)
E00	Ethanol

Appendix C - Summary Codes / TIA Codes

Summary Code and TIA Code Usage

Summary and TIA codes are used for the following purposes (See complete list of codes below.):

813 Map

1. Header – TIA code 5000 defines the version/publication number of the taxing authority’s EC Implementation Guide. TIA code 5001 (Total Net Reported) is a check value for determining if all information is included in the EDI file.
2. TOR – Terminal Operator Report or SDR - Supplier/Distributor Report - TIA code 5002 (Physical Inventory) is used to report Ending and/or Beginning Inventory.
3. SDR – Supplier/Distributor Report – Use TIA code 5003 (Total Due) if using Net Due for Credit Memos(s). Use Dollar Amount (999.99 Explicit Decimal) for Monetary Amount.
4. CCR – Common Carrier Report – TIA code 5004 (Total Net Transported) is a check value used to acknowledge and validate the report.
5. SUM - Summary Code and TIA codes are used for identifying information not found in schedules or able to be derived from the schedules. The SUM loop provides a looping structure allowing multiple TIAs in a uniform format.
6. Schedules – TIA 5005 (Net), 5006 (Gross) and 5007 (Billed) are used to report bill of lading volume details or further define summary detail.
7. Summary codes are defined and utilized for both quantity and money. The TIA segment of the summary has elements for both quantity and monetary values.

Florida Summary Codes

S02 Taxes / Fees

S02A Tax

S03 Credit

S03A Tax Credit

FTA Uniformity TIA Codes

The data represented by these TIA codes is not derivable from schedules or represents a check value.		
5000	Version of taxing authority’s implementation guide	Header
5001	Total Net Reported	Header
5002	Net Physical Inventory	TOR, SDR
5003	Total Due	SDR
5004	Total Net Transported	CCR
5005	Net	SCH, SUM
5006	Gross	SCH, SUM
5007	Billed	SCH, SUM
5008	Interest	SUM
5009	Penalty	SUM
5010	Confidential Information	Header
5011-5199	Not used	

Note: Use TIA code 5003 (Total Due) if using Net Due for Credit Memos(s). Use Dollar Amount (999.99 Explicit Decimal) for Monetary Amount.

Appendix D - Transaction Type Modes Codes

Transaction Type Mode Codes	
Code	Description
J_	Truck
R_	Rail
B_	Barge
S_	Ship
PL	Pipeline
GS	Gas Station
BA	Book Adjustment
ST	Stationary Transfer
CE	Summary Information
RT	Removal from Terminal (other than by truck or Rail) for sale or consumption

The ‘_’ in the code table represent a space. The X12 standard requires 2 characters in the field using this code.

Appendix E - USA States, Provinces/Territories Codes

United States of America (USA) State			
Alabama	AL	Ohio	OH
Alaska	AK	Oklahoma	OK
Arizona	AZ	Oregon	OR
Arkansas	AR	Pennsylvania	PA
California	CA	Rhode Island	RI
Colorado	CO	South Carolina	SC
Connecticut	CT	South Dakota	SD
Delaware	DE	Tennessee	TN
District of Columbia	DC	Texas	TX
Florida	FL	Utah	UT
Georgia	GA	Vermont	VT
Hawaii	HI	Virginia	VA
Idaho	ID	Washington	WA
Illinois	IL	West Virginia	WV
Indiana	IN	Wisconsin	WI
Iowa	IA	Wyoming	WY
Kansas	KS	Non-US Points	ZZ
Kentucky	KY		
Louisiana	LA		
Maine	ME		
Maryland	MD		
Massachusetts	MA		
Michigan	MI		
Minnesota	MN		
Mississippi	MS		
Missouri	MO		
Montana	MT		
Nebraska	NE		
Nevada	NV		
New Hampshire	NH		
New Jersey	NJ		
New Mexico	NM		
New York	NY		
North Carolina	NC		
North Dakota	ND		

Appendix F = Software Edits

EDI Edits

1. Freeze all data after each transmission to ensure a proper audit trail. Do not allow transmitted data to be altered.
2. ISA15 data element field in the interchange control header segment determines the test/production status of the transmission.
If the ISA15 is set to a "T", then the 813 will be considered test data and if it is set to "P" then it will be considered production.
3. The value used in BTI12 will be "FLTRUEX12"

Appendix G - Return and Schedule Formatting Requirements

The Florida Department of Revenue has previously published instructions for completing the following forms and supporting schedules:

Form DR-309636 - Terminal Operator Information Return

Form DR-309636N - Instructions for Filing Terminal Operator Information Return

Form DR-309631 - Terminal Supplier Fuel Tax Return

Form DR-309631N - Instructions for Filing Terminal Supplier Fuel Tax Return

Appendix H - Sample EDI Files

Operator EDI File

ISA~00~ ~00~ ~32~590000036 ~ZZ~FL0096 ~070518~1045~|~00403~000000036~0~T~^\
GS~TF~590000036~8504145792~20070518~1045~000000036~X~004030\
ST~813~9636~20071\
BTI~T6~050~47~FLDOR~20070518~24~590000036~SV~ FLTRUEX12~00\
DTM~194~20070531\
N1~TP~TEST59036\
PER~CN~Nick Nick~TE~8505555555~FX~8509999999~EM~Nick@dor.com\
TFS~T2~TOR~~~TC~T65FL2037\
FGS~BI~PG~065\
TIA~5002~~~12550~GA\
FGS~BI~PG~167\
TIA~5002~~~12340~GA\
FGS~EI~PG~065\
TIA~5002~~~12050~GA\
FGS~EI~PG~167\
TIA~5002~~~12840~GA\
TFS~T3~S02\
FGS~S\
TIA~5009~999.99\
TFS~T3~15A~PG~065~94~B \
N1~OT~~TC~T59FL2128\
N1~ON~~24~659999911\
N1~CA~~24~596644444\
N1~DT~~TC~T59FL2988\
FGS~D~BM~222221\
DTM~095~20070511\
TIA~5005~~~1000~GA\
TFS~T3~15B~PG~065~94~J \
N1~OT~~TC~T59FL2988\
N1~ON~~24~659999911\
N1~CA~~24~594444444\
N1~WD~~FA~238599999\
FGS~D~BM~442221\
DTM~095~20070520\
TIA~5005~~~22100~GA\
SE~33~9636\
GE~1~000000036\
IEA~1~000000036\

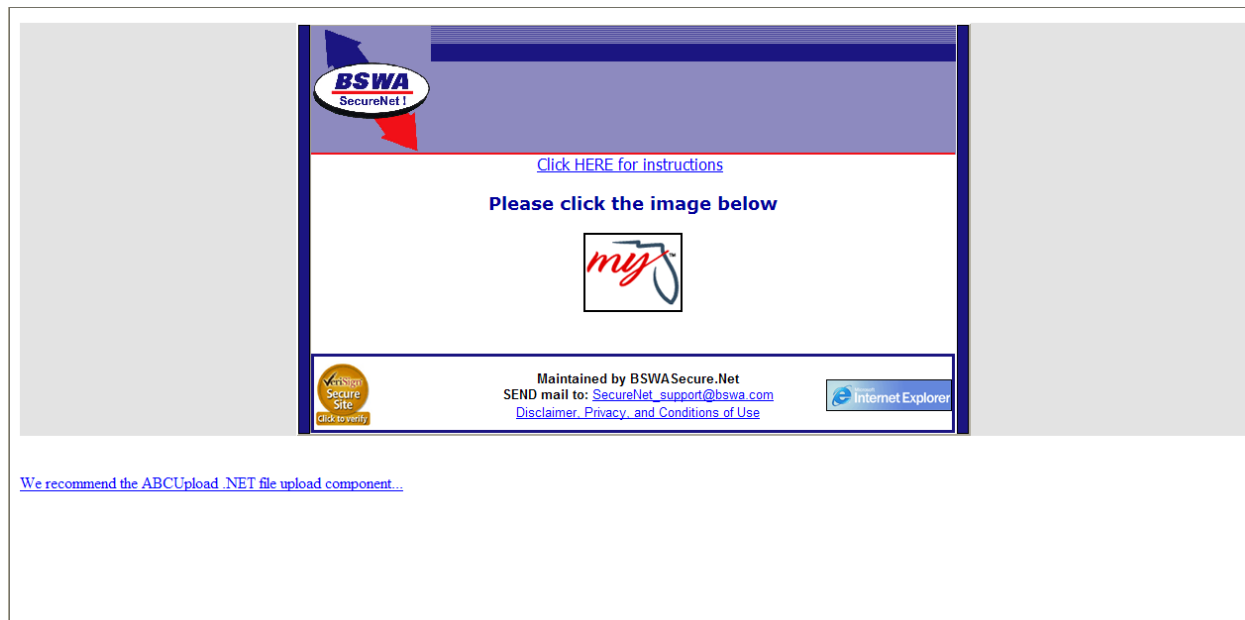
Supplier EDI File

ISA~00~ ~00~ ~32~590000031 ~ZZ~FL0096 ~070518~1045~|~00403~000000031~0~T~^\
GS~TF~590000031~8504145792~20070518~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20070518~~24~590000031~~~SV~FLTRUEX12~00\
DTM~194~20070531\
REF~9V~3\.....Audit Payment
REF~X9~123456789\.....Audit Control Number
BPR~E~999.99~D~ACH~CCD~~~~~7101010101~BSWA
~01~076401251~DA~11223344556677~20070520\
N1~TP~TEST59031\
PER~CN~Nick Nick~TE~8505555555~FX~8509999999~EM~Nick@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~12550~GA\
FGS~BI~PG~167\
TIA~5002~~~12340~GA\
FGS~EI~PG~065\
TIA~5002~~~550~GA\
FGS~EI~PG~167\
TIA~5002~~~340~GA\
TFS~T3~S02\
FGS~S\
TIA~5008~999.99\
TIA~5009~999.99\
TFS~T3~S03A\
FGS~S\
TIA~5003~999.99\
TFS~T3~1A~PG~065~94~J \
N1~OT~~TC~T59FL2988\
N1~SE~~24~659999911\
N1~CA~~24~594444444\
N1~WD~~FA~238599999\
FGS~D~BM~222221\
DTM~095~20070511\
TIA~5005~~~1000~GA\
TFS~T3~5A~PG~065~94~J \
N1~WO~~FA~239512988\
N1~CA~~24~594444444\
N1~BY~~24~659999911\
N1~WD~~FA~238599999\
FGS~D~BM~442221\
DTM~095~20070520\
TIA~5005~~~22100~GA\
SE~41~9631\
GE~1~000000031\
IEA~1~000000031\

Attachment 1- EDI Filing Procedures

To Transmit A Test Or Production EDI 813 File to Florida DOR

1. Enter the following address in your Web Browser:
<https://ritx-secure.bswa.net/floridador/>
This is a secure website accessed only authorized users. This is evident by the “padlock” in the lower right hand corner (Internet Explorer) of the screen image displayed below, as well as the “https” prefix for the website. Select and Click on Welcome to Florida icon.
2. For detail instructions on “How to File” click on **Here for Instructions (see picture below)**.
3. If you have any problems please contact the EDI Help Desk at 850-717-6623 or email e-Vendor@dor.state.fl.us.



Attachment 2 – Terminal Operator/Supplier Information

Form DR-309636 - Terminal Operator Information Return

Form DR-309636N - Instructions for Filing Terminal Operator Information Return

Form DR-309631 - Terminal Supplier Fuel Tax Return

Form DR-309631N - Instructions for Filing Terminal Supplier Fuel Tax Return

Attachment 3 - Florida Specific EDI sample files and TFS and FGS Looping Structure

Supplier File and/or Pay transaction type (File and Pay, File only, Payment only)

File and Pay

ISA~00~ ~00~ ~32~364444444 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~364444444~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~364444444~~~SV~FLTRUEX12~00\
DTM~194~20071231\
REF~9V~1\.....Tax Payment
BPR~E~999.99~D~ACH~CCD~~~~~7101010101~BSWA
~01~076444444~DA~11223344556677~20080520\
N1~TP~PayFile\
PER~CN~BigMoney~TE~8504444444~FX~8509999999~EM~Nick@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~688~GA\
FGS~BI~PG~167\
TIA~5002~~~1771~GA\
FGS~EI~PG~065\
TIA~5002~~~651~GA\
FGS~EI~PG~167\
TIA~5002~~~1671~GA\
TFS~T3~1A~PG~065~94~J\
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222065\
DTM~095~20071211\
TIA~5005~~~1065~GA\
TFS~T3~1A~PG~124~94~R\
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222124\
DTM~095~20071211\
TIA~5005~~~1124~GA\
TFS~T3~5A~PG~167~94~J\
N1~OT~~TC~T59FL2106\
N1~CA~~24~599999999\
N1~BY~~24~659999999\
N1~WD~~FA~169992449\
FGS~D~BM~4422167\
DTM~095~20071220\
TIA~5005~~~221167~GA\
SE~41~9631\
GE~1~000000031\
IEA~1~000000031

Supplier Filing Only

ISA~00~ ~00~ ~32~364444444 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~364444444~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~364444444~~~SV~FLTRUEX12~00\
DTM~194~20071231\
N1~TP~FileOnly\
PER~CN~NoMoney~TE~8504444444~FX~8509999999~EM~Nick@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~688~GA\
FGS~BI~PG~167\
TIA~5002~~~1771~GA\
FGS~EI~PG~065\
TIA~5002~~~651~GA\
FGS~EI~PG~167\
TIA~5002~~~1671~GA\
TFS~T3~1A~PG~065~94~J \
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222065\
DTM~095~20071211\
TIA~5005~~~1065~GA\
TFS~T3~1A~PG~124~94~R \
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222124\
DTM~095~20071211\
TIA~5005~~~1124~GA\
TFS~T3~5A~PG~167~94~J \
N1~OT~~TC~T59FL2106\
N1~CA~~24~599999999\
N1~BY~~24~659999999\
N1~WD~~FA~169992449\
FGS~D~BM~4422167\
DTM~095~20071220\
TIA~5005~~~221167~GA\
SE~39~9631\
GE~1~000000031\
IEA~1~000000031\

Supplier Payment Only

ISA~00~ ~00~ ~32~364444444 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~364444444~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~364444444~~~SV~FLTRUEX12~00\
DTM~194~20071231\
REF~9V~1\
BPR~D~999.99~D~ACH~CCD~~~~~7101010101~BSWA
~01~076444444~DA~11223344556677~20080520\
N1~TP~PayOnly\
PER~CN~BigMoney~TE~8504444444~FX~8509999999~EM~Nick@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~0~GA\
SE~11~9631\
GE~1~000000031\
IEA~1~000000031\

No Activity Supplier Filing

ISA~00~ ~00~ ~32~364444444 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~364444444~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~364444444~~~ SV~FLTRUEX12~00\
DTM~194~20080430\
N1~TP~NoActivity\
PER~CN~Taking a Break~TE~8505555555~FX~8509999999~EM~Nick@dor.com\
TFS~T2~SDR\
REF~BE~1\(Note: Add information to this file type or it will fail.)
FGS~BI~PG~167\
TIA~5002~~~00~GA\
FGS~EI~PG~167\
TIA~5002~~~00~GA\
SE~8~9631\
GE~1~000000031\
IEA~1~000000031\

TFS and FGS Looping Structure:

Florida Department of Revenue requests that you utilize the correct Schedule TFS and FGS looping structure whenever possible. This will reduce the number of segments that you need to create and we need to translate. This will apply to both the Terminal Supplier and Terminal Operator output. Please refer to page 23 for efficient segment looping instructions.

```
ISA~00~      ~00~      ~32~362440313  ~ZZ~FL0096    ~080411~1045~|~00403~000000031~0~T~^\
GS~TF~362440313~8504145792~20080411~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080411~~24~362440313~~~ SV~FLTRUEX12~00\
DTM~194~20080331\
N1~TP~Looping Structure\
PER~CN~SaveTrees~TE~8504145999~FX~8509999999~EM~Nick@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~655~GA\
FGS~BI~PG~167\
TIA~5002~~~1675~GA\
FGS~BI~PG~226\
TIA~5002~~~2265~GA\
FGS~BI~PG~125\
TIA~5002~~~1255~GA\
FGS~EI~PG~065\
TIA~5002~~~651~GA\
FGS~EI~PG~167\
TIA~5002~~~1671~GA\
FGS~EI~PG~226\
TIA~5002~~~2261~GA\
FGS~EI~PG~125\
TIA~5002~~~1251~GA\
TFS~T3~1A~PG~065~94~J \.....First TFS schedule segment
N1~OT~~TC~T58GA2502\
N1~SE~~24~250527925\
N1~CA~~24~362440313\
N1~DT~~TC~T59FL2104\
FGS~D~BM~22221524\
DTM~095~20080311\
TIA~5005~~~1000~GA\
FGS~D~BM~22221525\
DTM~095~20080315\
TIA~5005~~~1100~GA\
FGS~D~BM~22221530\
DTM~095~20080317\
TIA~5005~~~1130~GA\
FGS~D~BM~22221567\
DTM~095~20080321\
TIA~5005~~~1670~GA\
TFS~T3~1A~PG~125~94~J \.....Product Type changed
N1~OT~~TC~T58GA2502\
N1~SE~~24~250527925\
N1~CA~~24~362440313\
N1~DT~~TC~T59FL2104\
FGS~D~BM~22220165\
```

DTM~095~20080312\
TIA~5005~~~21065~GA\
FGS~D~BM~22221124\
DTM~095~20080314\
TIA~5005~~~21004~GA\
FGS~D~BM~22221125\
DTM~095~20080315\
TIA~5005~~~21125~GA\
FGS~D~BM~22221130\
DTM~095~20080321\
TIA~5005~~~21130~GA\
FGS~D~BM~22221167\
DTM~095~20080321\
TIA~5005~~~21167~GA\
TFS~T3~5A~PG~65~94~J \.....Schedule Type changed
N1~OT~~TC~T59FL2104\.....Origin IRS Teminal code changed
N1~SE~~24~250527925\
N1~CA~~24~362440313\
N1~WD~~FA~679803128\.....Destination changed
FGS~D~BM~22220365\
DTM~095~20080312\
TIA~5005~~~31065~GA\
FGS~D~BM~22221324\
DTM~095~20080314\
TIA~5005~~~31124~GA\
FGS~D~BM~22221325\
DTM~095~20080315\
TIA~5005~~~31125~GA\
TFS~T3~5A~PG~65~94~J \
N1~OT~~TC~T59FL2104\
N1~SE~~24~250527925\
N1~CA~~24~362440313\
N1~DT~~DT~T59FL2116\.....Destination changed
FGS~D~BM~2222068\
DTM~095~20080312\
TIA~5005~~~41065~GA\
FGS~D~BM~2222129\
DTM~095~20080314\
TIA~5005~~~41124~GA\
FGS~D~BM~22221325\
DTM~095~20080315\
TIA~5005~~~41125~GA\
SE~88~9631\
GE~1~000000031\
IEA~1~000000031\

Attachment 4 – County Code List

COUNTY CODES

County code	County name	County code	County name	County code	County name
01	Alachua	24	Hamilton	47	Okeechobee
02	Baker	25	Hardee	48	Orange
03	Bay	26	Hendry	49	Osceola
04	Bradford	27	Hernando	50	Palm Beach
05	Brevard	28	Highlands	51	Pasco
06	Broward	29	Hillsborough	52	Pinellas
07	Calhoun	30	Holmes	53	Polk
08	Charlotte	31	Indian River	54	Putnam
09	Citrus	32	Jackson	55	Saint Johns
10	Clay	33	Jefferson	56	Saint Lucie
11	Collier	34	Lafayette	57	Santa Rosa
12	Columbia	35	Lake	58	Sarasota
13	Miami-Dade	36	Lee	59	Seminole
14	De Soto	37	Leon	60	Sumter
15	Dixie	38	Levy	61	Suwannee
16	Duval	39	Liberty	62	Taylor
17	Escambia	40	Madison	63	Union
18	Flagler	41	Manatee	64	Volusia
19	Franklin	42	Marion	65	Wakulla
20	Gadsden	43	Martin	66	Walton
21	Gilchrist	44	Monroe	67	Washington
22	Glades	45	Nassau		
23	Gulf	46	Okaloosa		

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;
TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS
AMENDING RULE 12-24.008 AND 12-24.011

SUMMARY OF PROPOSED RULE

The proposed amendments promulgate two forms used by taxpayers when remitting taxes using the ACH credit method of electronic remittance, and update rule provisions which currently contain similar information to that contained in the proposed forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments are necessary to the promulgation of the two forms and the corresponding amendment to the rule provisions.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative

Register on February 23, 2015 (Vol. 41, No. 36, p. 915), to advise the public of the proposed amendments to Rules 12-24.008 (Procedures for Payment) and 12-24.011 (Public Use Forms), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;
TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS

RULE NO: RULE TITLE:

12-24.008 Procedures for Payment

12-24.011 Public Use Forms

PURPOSE AND EFFECT: The proposed amendments promulgate two forms used by taxpayers when remitting taxes using the ACH credit method of electronic remittance, and update rule provisions which currently contain similar information to that contained in the proposed forms.

SUMMARY: The subject areas to be addressed are the promulgation of the two forms and the corresponding amendment to the rule provisions.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rule is not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public with tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed

any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS.

LAW IMPLEMENTED: 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: _____

PLACE: 2450 Shumard Oak Boulevard, Building One, Room ____, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tonya Fulford at (850) 717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULES IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;
TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS
AMENDING RULES 12-24.008 AND 12-24.011

12-24.008 Procedures for Payment.

(1) No change.

(2)(a) and (b) No change.

(c) All ACH credit transfers must be accompanied by a Cash Concentration or Disbursement (CCD) + addenda record, in the format specified by the Department in Form DR-600TP, ACH-Credit Payment Method Requirements. A table of tax types and the corresponding tax type code is provided in Form DR-655, Tax Type/Tax Type Code. Forms DR-600TP and DR-655 are incorporated by reference in Rule 12-24.011, F.A.C., which includes the following information:

1. ~~Record type code;~~
2. ~~Addenda type code;~~
3. ~~Taxpayer identification;~~
4. ~~Tax type code;~~
5. ~~Tax period end date;~~
6. ~~Amount type code; and~~
7. ~~Amount.~~

(d) If the taxpayer fails more than three times in 12 consecutive calendar months to provide the Department with the required addenda record ~~that conforms to the requirements of this rule~~, the taxpayer will be required to use the ACH debit method.

(e) No change.

(3) No change.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 202.30(1), 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 02-17-15,_____.

12-24.011 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department for the purposes of the Department’s e-Services and are hereby incorporated by reference in this rule.

(b) Copies of the forms may be obtained, without cost, by one or more of the following methods: 1) downloading the form from the Department’s Internet site at myflorida.com/dor/forms; or, 2) calling the Department at (800) 352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

Form Number	Title	Effective Date
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(2) No Change

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: _____

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, p. 915), to advise the public of the proposed amendments to Rules 12-24.008 (Procedures for Payment) and 12-24.011 (Public Use Forms), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request was received by the Department. No written comments were received by the Department.



ACH-Credit Payment Method Requirements Florida e-Services

DR-600TP
R. 01/15

The Department requires that you submit a test transaction within two weeks from the date of your enrollment. You are required to send a separate test transaction for each tax type. You must contact your bank as soon as possible to get the ACH-Credit program set up to meet the deadline.

Your request will be denied if you fail to complete a test transaction of at least \$.01 with an error-free CCD+ Addenda Record. If this privilege is denied, you will be required to use the ACH-Debit payment method. Contact the Department at 800-352-3671 if you have questions.

Entry Detail Addenda Record Format

Field Sequence	Field Name	Field Contents	Columns From	To	Field Length
1	Record Type Code	"7"	1	1	1
2	Addenda Type Code	"05"	2	3	2
3	Segment ID	"TXP"	4	6	3
4	Separator	"*"	7	7	1
5	Taxpayer ID	Alphanumeric	8	22	15
6	Separator	"*"	23	23	1
7	Tax Type Code	Alphanumeric	24	28	5
8	Separator	"*"	29	29	1
9	Tax Period End Date	YYMMDD	30	35	6
10	Separator	"*"	36	36	1
11	Payment Code	Numeric	37	37	1
12	Separator	"*"	38	38	1
13	Amount	\$\$\$\$\$cc	39	48	10
14	Segment Terminator	"\"	49	49	1
15	Reserved	Spaces	50	83	34
16	Special Addenda Sequence Number	Numeric	84	87	4
17	Entry Detail Sequence Number	Numeric	88	94	7

1. **Record Type Code:** This field must have a value of "7" which will identify this record as an entry detail addenda record.
2. **Addenda Type Code:** The addenda type code defines the specific interpretation and format for the addenda information contained in the same record. The value for this field is "05" which indicates special addenda information for CCD entries.
3. **Segment Identifier:** This field must have a value of "TXP" which identifies this as being a tax payment.
4. **Separator:** This field must be an asterisk (*) which identifies a separator.
5. **Taxpayer Identification:** This field must be the sending company's Florida tax account number. Taxpayers must use the 13 digit certificate number for sales and use tax, solid waste fees and surcharge, and prepaid wireless E911 fee. Fuel taxpayers must use the 9 digit license number (Federal Employer Identification Number [FEIN] or social security number**). Reemployment taxpayers must use the 7 digit account number. Corporate Income, Intangible, Gross Receipts, and Insurance Premium taxpayers must use the 9 digit FEIN. Communications services taxpayers must use the business partner number. If tax(es) other than the above, the taxpayer should use the number assigned by the appropriate state agency.

NOTE: Please do not include any dashes when entering account numbers.

6. **Separator:** This field must be an asterisk (*) which identifies a separator.
7. **Tax Type Code:** This field is used to determine the tax type of the associated payment. See Table 1 on Form DR-655 for the values to be used.
8. **Separator:** This field must be an asterisk (*) which identifies a separator.
9. **Tax Period End Date:** This field is the ending period covered for the associated tax payment. It must contain six numeric values for the year, month, and day.
10. **Separator:** This field must be an asterisk (*) which identifies a separator.
11. **Payment Code - Mandatory:** This field is used to determine the type of payment. See Table 2 on Form DR-655 for the values to be used.
12. **Separator:** This field must be an asterisk (*) which identifies a separator.
13. **Amount:** The amount of this transfer. This must be the same value as the amount field in the entry detail record.
14. **Segment Terminator:** This field must be a back slash (\) to identify it as a segment terminator.
15. **Reserved:** This field must be filled with spaces.
16. **Special Addenda Sequence Number - Mandatory:** The value of this field must be a "1" to indicate one special addenda record present.
17. **Entry Detail Sequence Number:** This field contains the ascending Sequence Number section of the entry detail record's trace number. This number is the same as the last 7 digits of the trace number field of the associated entry detail record.

Social Security Numbers

**Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

ACH-Credit Payment Example

705TXP*001280123456789*00001*130131*1*01\



Tax Type / Tax Type Code Florida e-Services

DR-655
R. 01/15

Table 1	
Tax Type	Tax Type Code
Florida Department of Revenue	
General Taxes	
Sales and use tax	00001
Corporate income tax	00002
Prepaid wireless E911 fee	00011
Severance tax - gas and sulfur	00012
Severance tax - solid minerals	00013
Insurance premium tax	00016
Documentary stamp tax	00019
Gross receipts tax (utilities)	00022
Pollutants tax	00034
Solid waste and surcharge fees	00038
Severance tax - oil production	00052
Miami-Dade lake belt fees	00054
Communications services tax	00063
Reemployment tax	05425
Fuel tax - air carrier	00090
Fuel tax - terminal supplier	00091
Fuel tax - wholesaler/importer	00092
Fuel tax - mass transit	00093
Fuel tax - local government	00094
Fuel tax - blender/retailer of alternative fuels	00095
Fuel tax - terminal operator	00096
Fuel tax - petroleum carrier	00097
Fuel tax - exporter	00098
Child Support	
Cost recovery fees (for future use)	07392
Child support collections	07394
Overpayment recovery (for future use)	07396
Void non-SDU disbursement (for future use)	07397
Retained child support collections (for future use)	07398
Interest	07399

Table 1 - continued	
Tax Type	Tax Type Code
Department of Business and Professional Regulation	
Pari-Mutuel	
Tax	05310
Fees	05315
Slots	05318
Tribe gaming payment	05340
Cardrooms	05355
Beverage	
Beer	05320
Imported wine	05325
Domestic wine	05330
Liquor	05335
Tobacco	
OTP surcharge	05342
Other tobacco products (OTP)	05345
Cigarette stamp – cash	05350
Cigarette stamp – deferred payment	05360
Cigarette surcharge	05365
Department of Management Services	
Florida Retirement System	
Contributions	07201
Division of State Group Insurance	
Health insurance trust fund	07221
Life insurance trust fund	07222
Disability trust fund	07223
Pretax benefits trust fund	07224

Table 2	
Payment Type	Payment Code
Tax/fee/contributions/receipts payment	1
Bill/fees payment (Notice of Amount Due)	2
Audit assessment payment	3
Estimated/tentative tax or installment payment (corporate income or insurance premium tax only)	4
Additional payment	5
Returned item re-payment	8

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-22, FLORIDA ADMINISTRATIVE CODE
CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION
AMENDING RULE 12-22.005

SUMMARY OF PROPOSED RULE

The proposed amendments update Form DR-841 to provide additional information to taxpayers on the types of records available for request and expand procedures to allow the Department to issue copies of requested tax returns electronically, and to send them to an address other than the taxpayer's address of record with the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments update Form DR-841 to give additional information to taxpayers on the types of records available from the Department, expand procedures to allow the Department to issue copies of requested tax returns electronically, and send them to a designated address or an authorized taxpayer representative.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 914 - 915), to advise the public of the proposed amendments to Rule 12-22.005, F.A.C., (Disclosure Procedures), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION

RULE NO: RULE TITLE:

12-22.005 Disclosure Procedures

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-22.005, F.A.C. (Disclosure Procedures), is to: (1) adopt an updated version of Form DR-841, Request for Copy of Tax Return, to provide additional information to taxpayers regarding types of records available for request; and (2) allow taxpayers and tax representatives to receive copies of tax returns at an e-mail address, facsimile number, or a mailing address designated by the taxpayer.

SUMMARY: The proposed rule amendments update Form DR-841 to provide additional information to taxpayers on the types of records available for request and expand procedures to allow the Department to issue copies of requested tax returns electronically, and to an address other than the taxpayer's address of record with the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rule is not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.;

and 2) based on past experiences with activities for providing the public with tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 213.22(4) FS.

LAW IMPLEMENTED: 213.053, 213.22 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: _____

PLACE: 2450 Shumard Oak Boulevard, Building One, Room ____, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tonya Fulford at (850) 717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-22, FLORIDA ADMINISTRATIVE CODE
CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION
AMENDING RULE 12-22.005

12-22.005 Disclosure Procedures.

(1) No change.

(2) Written Requests for Tax Information by a Taxpayer, Taxpayer's Representative, or Personal Representative of an Estate.

(a)1.a. A taxpayer, a taxpayer's authorized representative, or the personal representative of an estate may request a copy of the taxpayer's returns by submitting a completed and signed Request for Copy of Tax Return (Form DR-841, R. _____ 03/11, hereby incorporated by reference, effective ___ 05/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___2538) or a written request directed to Records Management, MS 1-4364, 5050 West Tennessee Street, Tallahassee, Florida 32399-0158.

b. No change.

2. A written request must be submitted on the business' letterhead and must include: the federal identification number or social security number of the owner, business mailing address, records requested, and the signature of the owner or a registered officer of the business.

3. No change.

(b) No change.

(c)1. All copies of state tax returns filed by or on behalf of a taxpayer are sent directly to

the taxpayer's address of record unless the taxpayer requests that the information be: ~~sent to~~
~~another address.~~

a. Mailed to the taxpayer at a designated address;

b. Faxed to the taxpayer at a designated facsimile number;

c. Provided to an e-mail address designated by the taxpayer;

d. Mailed to the address of a duly authorized taxpayer representative, facsimile number,

or e-mail address as designated in a Power or Attorney and Declaration of Representative (Form DR-835) attached to the Request for Copy of Tax Return (Form DR-841).

2. No change.

3. No change.

(3) through (8) No change.

Rulemaking Authority 213.06(1), 213.22(4) FS. Law Implemented 213.053, 213.22 FS. History—
New 12-18-88, Amended 1-25-12, 5-9-13_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: _____

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 914 - 915), to advise the public of the proposed amendments to Rule 12-22.005, F.A.C., (Disclosure Procedures), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request was received by the Department. No written comments were received by the Department.



Request for Copy of Tax Return

This form is used to request a copy of any tax return filed with the Florida Department of Revenue.

Section 1: Taxpayer Information		
Taxpayer Name:		
Florida Tax Registration Number:	Federal Employers Identification Number (FEIN):	Social Security Number (SSN)*:
Street or Mailing Address:		
City:	State:	ZIP:
Email Address:	Telephone Number:	Fax Number:

Section 2: Taxpayer Representative - This section is to be completed when a taxpayer representative will be receiving the records requested. A signed Power of Attorney and Declaration of Representative (Form DR-835) must be attached.		
Representative Name:		
Street or Mailing Address:		
City:	State:	ZIP:
E-mail Address:	Telephone Number:	Fax Number:

Section 3: Return(s) Requested		
Tax Return Type: (select all that apply)	From:	To:
<input type="checkbox"/> Amusement Machine Certificate Fee	From:	To:
<input type="checkbox"/> Communications Services Tax	From:	To:
<input type="checkbox"/> Corporate Income Tax	From:	To:
<input type="checkbox"/> Documentary Stamp Tax	From:	To:
<input type="checkbox"/> Estate Tax	Date of Death:	Decedent's SSN*:
<input type="checkbox"/> Florida Business Tax Application	From:	To:
<input type="checkbox"/> Fuel Tax	From:	To:
<input type="checkbox"/> Government Leasehold (Intangible) Tax	From:	To:
<input type="checkbox"/> Gross Receipts Tax on Dry Cleaning	From:	To:
<input type="checkbox"/> Gross Receipts Tax on Utility Services	From:	To:
<input type="checkbox"/> Insurance Premium Taxes and Fees	From:	To:
<input type="checkbox"/> Miami-Dade Lake Belt Mitigation Fees	From:	To:
<input type="checkbox"/> Motor Vehicle Warranty Fee	From:	To:
<input type="checkbox"/> Oil Production Tax	From:	To:
<input type="checkbox"/> Pollutants Tax	From:	To:
<input type="checkbox"/> Reemployment Tax (formerly Unemployment Tax)	From:	To:
<input type="checkbox"/> Rental Car Surcharge	From:	To:
<input type="checkbox"/> Sales and Use Tax	From:	To:
<input type="checkbox"/> Solid Minerals Severance Tax	From:	To:
<input type="checkbox"/> Solid Waste Fees (Tires/Batteries)	From:	To:

Additional Information on Return(s) Requested:

Section 4: Delivery - Indicate whether the tax return(s) is to be delivered to the taxpayer or to the taxpayer's representative. Select only one method of delivery. If you select email, select whether to receive the email using a secure email system or through an unsecure email system.

DR-841
R. XX/XX
Page 2

Recipient of Tax Return(s):

Method to Provide Tax Return(s):

- I authorize the Department to send the requested tax return(s) using the Florida Department of Revenue's secure email. I understand that this method requires additional steps to view the tax return(s) provided.
- I authorize the Department to send the requested tax return(s) using an unsecure email to the address indicated. I acknowledge that the tax return(s) may be viewed by someone other than the taxpayer or taxpayer representative indicated.

Authorization and Signature

- I authorize the release and delivery, as indicated in this request, of the confidential information contained in the above-described tax return(s).

Taxpayer Signature

Date

OR

Representative Signature

Date

*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Request for Copy of Tax Return Instructions

This form is used to request a copy of any tax return filed with the Florida Department of Revenue.

General Instructions

Your privacy is important to the Department. To protect your privacy, access to personal information about you is limited to individuals authorized by law to have access to that information. To ensure that information is not provided without your consent, a written request from you is required before the Department will provide tax returns to anyone.

Section 1 - Taxpayer Information

To protect the privacy of your business information, the information entered in this section must be the same as the taxpayer information maintained by the Department.

Section 2 - Taxpayer Representative

Complete this section only if the tax return(s) requested will be provided to an authorized representative. You must attach a completed and signed Form DR-835, *Power of Attorney and Declaration of Representative*, authorizing the representative to receive the tax return(s).

Section 3 - Return(s) Requested

Indicate the tax return(s) and the filing period(s) that you need.

Section 4 - Delivery

Indicate the method by which you wish to receive the tax return(s) - email, fax, or mail. If you indicate email, unless you authorize the Department to send your tax return(s) using an unsecure email, the Department will send the requested return(s) using its secure email software. This software will require additional steps before you can access your return(s). If you choose to receive the tax return(s) by unsecure email, they will be sent to the email address that you provided. **Remember that unsecure emails may be accessed or viewed by someone other than the intended recipient.**

Authorization/Signature

You must sign this request if you are the taxpayer requesting the tax return(s) or if you are authorized by the taxpayer to receive the taxpayer's tax return(s). **The Department cannot process your request without your signature or without you authorizing the release of the tax information contained in the requested tax return(s).**

Fax or mail this request to the address below. If the requested return(s) will be delivered to an authorized representative, include a completed and signed Power of Attorney.

Records Management, MS 1-5730
Florida Department of Revenue
5050 W. Tennessee Street
Tallahassee FL 32399-0158

Fax: 850-922-5936 or 850-922-0861

If you have questions or need assistance completing this form, call us at 800-352-3671.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-19, FLORIDA ADMINISTRATIVE CODE
REPORTS OF LARGE CURRENCY TRANSACTIONS
AMENDING RULE 12-19.003

SUMMARY OF PROPOSED RULE

The proposed amendments provide information for taxpayers on how they can electronically file statutorily-required reports with the Department. The amendments also provide a contact email address to submit an electronic report, and clarify how an electronic postmark date will be applied to e-mailed reports.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments update procedures for the filing and receipt of statutorily-required reports of large currency transactions.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative

Register on February 23, 2015 (Vol. 41, No. 36, p. 914), to advise the public of the proposed amendments to Rule 12-19.003, F.A.C. (Reporting Requirements), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

REPORTS OF LARGE CURRENCY TRANSACTIONS

RULE NO: RULE TITLE:

12-19.003 Reporting Requirements

PURPOSE AND EFFECT: The purpose of the proposed amendments is to provide information for taxpayers on how they can electronically file statutorily-required reports with the Department. The proposed amendments also provide a contact email address to submit an electronic report, and clarify how an electronic postmark date will be applied to e-mailed reports.

SUMMARY: The proposed amendments provide information for taxpayers on how they can electronically file statutorily-required reports with the Department. The amendments also provide a contact email address to submit an electronic report, and clarify how an electronic postmark date will be applied to e-mailed reports.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rule is not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public with tax information and

rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 896.102(3) FS.

LAW IMPLEMENTED: 896.102 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: _____

PLACE: 2450 Shumard Oak Boulevard, Building One, Room _____, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tonya Fulford at (850) 717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-19, FLORIDA ADMINISTRATIVE CODE
REPORTING REQUIREMENTS
AMENDING RULE 12-19.003

12-19.003 Reporting Requirements.

Reports of large currency transactions which must be filed with the Department of Revenue under the Money Laundering Control Act shall be filed at the time and place and in the manner and form prescribed by this rule.

(1) Time of filing. The report of a large currency transaction shall be filed with the Department of Revenue no later than 15 days after the date the transaction is required to be reported to the Internal Revenue Service under 26 U. S. C. s. 6050I and the federal regulation related thereto. For the purpose of determining whether a paper report is timely filed, the postmark date shall be the date the report is deemed filed. For the purpose of determining whether an electronically submitted report is timely filed, the Department will deem a report as filed on the date the electronic submission is received by the Department.

(2) Place and manner for filing. The report of a large currency transaction shall be filed by:

(a) Mailing the report to the Criminal Investigations Process Owner, Florida Department of Revenue, 5050 W. Tennessee Street, Tallahassee, Florida 32399-0100, or

(b) Attaching the report to an email and submitting the email to the Department at form8300@dor.state.fl.us.

(3) – (4) No change.

Rulemaking Authority 896.102(3) FS. Law Implemented 896.102 FS. History–New 2-18-88,
Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: _____

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, p. 914), to advise the public of the proposed amendments to Rule 12-19.003, F.A.C. (Reporting Requirements), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request was received by the Department. No written comments were received by the Department.