



Florida Department of Revenue
Tax Information Publication

TIP

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Filing a Notice to Creditors or Probate Inventory

A notice to creditors must be filed with the Department of Revenue pursuant to section 733.2121, Florida Statutes (F.S.). Under the probate code, the personal representative of a probate estate is required to serve the Department with this notice to creditors. The requirement is not affected by whether a decedent's estate must file the *Florida Estate Tax Return for Residents, Nonresidents, and Nonresident Aliens* (Form F-706) or pay Florida estate tax.

Section 733.2121(3)(e), F.S., allows the personal representative of a probate estate to choose between filing a notice to creditors or a copy of the probate inventory with the Department. Filing a copy of the probate inventory with the Department is the same as filing a notice to creditors. Either one will shorten the time period the Department may file a claim against the probate estate as per section 733.702, F.S.

To file a notice to creditors or probate inventory with the Department, mail the notice or inventory to: Florida Department of Revenue, Mail Stop 1-3841, 5050 W Tennessee St, Tallahassee, Florida 32399.

References: Sections 733.2121, 733.702, and 733.710, Florida Statutes

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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