



Florida Department of Revenue  
Tax Information Publication

**TIP**

No: 15C01-01

Date Issued:  
**February 26,  
2015**

**Florida Corporate Income Tax  
Electronic Filing Penalties**

Florida law authorizes the Department to require taxpayers who paid \$20,000 or more in corporate income tax during the state's prior fiscal year (July 1 – June 30) to file and pay Florida corporate income tax electronically.

Penalties will be imposed for failure to electronically file your return for tax years ending on or after December 31, 2014, when you are required to file electronically. The penalty is 5% of the tax due for each month the return is not filed electronically. The penalty cannot exceed \$250 in total. If no tax is due, the penalty is \$10. The tax due is the amount due before giving consideration to any payments.

The *Florida Corporate Income/Franchise Tax Return* (Form F-1120) must be filed through the Internal Revenue Service's (IRS) Modernized e-File (MeF) Federal/State Program using electronic transmitters approved by the IRS and the Florida Department of Revenue.

Certain conditions may prevent you from filing your tax returns electronically. The Department can grant a waiver from electronic filing if the taxpayer can demonstrate that complying with the requirement will create a hardship. You will still be required to pay tax electronically.

Contact us at 800-352-3671 for more information.

**References: Sections 213.755 and 220.21, Florida Statute**

**For More Information**

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

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

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

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