

Florida Department of Revenue
Tax Information Publication

TIP 05C3-01

Date: July 26, 2005

ESTATE TAX
CHANGE TO FORMS DR-312 AND DR-301

Estates of decedents who died prior to January 1, 2000, are no longer required to file a Preliminary Notice and Report (Form DR-301) with the Florida Department of Revenue when no tax is due. If Florida estate tax is not due and a federal estate tax return (federal Form 706 or 706-NA) is not required to be filed, the personal representative of such estates should complete Florida Form DR-312, Affidavit of No Florida Estate Tax Due. Form DR-312 should be filed with the appropriate Clerk of the Court and should not be mailed to the Department of Revenue.

Form DR-312 is admissible as evidence of nonliability for Florida estate tax and will remove the Department's estate tax lien. The Florida Department of Revenue will no longer issue Nontaxable Certificates for estates of persons dying before January 1, 2000, for which the DR-312 has been duly filed and no Form 706 or 706-NA is due.

Note that the definition of "personal representative" in Chapter 198, Florida Statutes (F.S.), includes any person who is in actual or constructive possession. Therefore, Form DR-312 may be used by "persons in possession" of any property included in the decedent's gross estate.

References: Section 198, Florida Statutes (2005); Chapter 2005-280, Laws of Florida.

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 or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.