

Florida Department of Revenue
Tax Information Publication

TIP 06C03-01

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Estate Tax
Federal Changes Affecting Florida Estate Tax

The Economic Growth and Tax Relief Reconciliation Act of 2001 (Pub. L. No. 107-16) ("Tax Act") amended the Internal Revenue Code to provide that an estate cannot claim a credit for state death taxes for decedents who died after December 31, 2004. Since the amount of Florida estate tax is based upon the amount of federal credit allowable for state death taxes, an estate of a decedent that dies after December 31, 2004 will not owe Florida estate tax.

Even though an estate does not owe Florida estate tax, a Florida estate tax return may be required to be filed. This is because the requirement to file the Florida estate tax return is not dependent upon whether the estate actually owes tax. Whenever a personal representative of a decedent's estate is required to file a federal estate tax return (IRS forms 706 and 706-NA) with the Internal Revenue Service, the personal representative is required to file a Florida estate tax return (form F-706) with the Department.

Please note that the Tax Act does not affect the obligation of a personal representative who files IRS form 706-A or 706-QDT to report to the Department additional tax due from decedents that died prior to January 1, 2005.

References: Section 198.13(1), Florida Statutes
Rule 12C-3.0015(3), Florida Administrative Code

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.

Persons with hearing or speech impairments may 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.