



Florida Department of Revenue
Tax Information Publication

TIP

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Estate Tax Return Zero Filing Requirements Have Been Extended

The requirements for estates that file a *Florida Estate Tax Return* (Form F-706) with no tax due have been extended to December 31, 2012.

For dates of death between January 1, 2005 and December 31, 2012, if the estate **is not** required to file Internal Revenue Service (IRS) Form 706 or Form 706NA, the personal representative should use Florida Form DR-312, *Affidavit of No Florida Estate Tax Due*, to release the Florida estate tax lien.

For dates of death between January 1, 2005 and December 31, 2012, if the estate **is** required to file Internal Revenue Service (IRS) Form 706 or Form 706NA, the personal representative should use Florida Form DR-313, *Affidavit of No Florida Estate Tax Due When Federal Return is Required*, to release the Florida estate tax lien.

Forms DR-312 and DR-313 are admissible as evidence of no liability for Florida estate tax and will remove the Department's estate tax lien. These forms must be filed with the clerk of the court in the county where the property is located. Do **not** send these forms to the Department of Revenue.

References: Section 198.13(4), Florida Statutes; Section 1, Chapter 2011-086 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.

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, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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