

**Florida Department of Revenue
Tax Information Publication**

TIP 05B8-04

Date: January 18, 2006

**INSURANCE PREMIUM TAX
CONVERSION TO INTEGRATED TAX SYSTEM**

The Florida Department of Revenue (DOR) has been in the process of moving all tax accounts to a new, integrated tax administration system called SUNTAX (System for Unified Taxation). As part of the SUNTAX conversion for Insurance Premium Tax, updates are being applied that will improve the Department's efficiency in processing returns and refunds. Some functions, like the verification of installment payments and the billing of penalty and interest on late installment payments, will now be automated. In addition, the process by which taxpayers are notified of delinquent returns will also be automated. (Please refer to rule 12B-8.001, Premium Tax; Rate and Computation, for more specifics regarding penalty and interest on late installment payments and late returns).

The SUNTAX System streamlines and simplifies communication between DOR employees and taxpayers for all tax type obligations, and DOR employees can update any taxpayer address for multiple tax types on one transaction screen.

Since all financial transactions for a taxpayer are posted on a single account, DOR employees can view all accounts receivable and payable. These changes make our collection process more efficient, and allow better service to our taxpayers when they make inquiries about their account. Audit assessments, returned items, outstanding bills, and delinquencies for a taxpayer are displayed on a single system instead of multiple systems. All taxpayer contacts, such as letters, fliers, bills, and telephone calls are documented to provide better service. SUNTAX helps DOR administer Florida tax laws more fairly, uniformly, and effectively.

**Emergency Management Preparedness and Assistance Surcharge
(\$2 and \$4 Surcharge)**

The \$2 and \$4 surcharge on surplus lines policies and independently procured policies issued or renewed on or after January 1, 2006, is required to be remitted to the Surplus Lines Service Office when the Surplus Lines Tax is paid. The Department of Revenue will continue to collect the \$2 and \$4 surcharge on all other applicable policies.

Taxpayers remitting the \$2 and \$4 surcharge on surplus lines policies and independently procured policies will need to file a final insurance premium tax form (Form DR-908) with DOR for the 2005 calendar/tax year. If a taxpayer who was only remitting the \$2 and \$4 surcharge on surplus lines policies and independently procured policies receives installment coupons (Form DR-907) for the 2006 calendar/tax year in error, the DR-907's should be disregarded.

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.