

AGENDA
FLORIDA DEPARTMENT OF REVENUE

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MEMBERS

Governor Ron DeSantis
Attorney General Ashley Moody
Chief Financial Officer Jimmy Patronis
Commissioner Nikki Fried

September 22, 2020

Contacts: Debra J. Longman, Director
Office of Legislative and Cabinet Services
(850) 617-8324

Jamie Peate, Legislation Specialist
Office of Legislative and Cabinet Services
(850) 617-8324

9:00 A.M
LL-03, The Capitol
Tallahassee, Florida

ITEM	SUBJECT	RECOMMENDATION
1.	Respectfully request approval of the minutes of the December 3, 2019, Cabinet meeting. (ATTACHMENT 1)	RECOMMEND APPROVAL
2.	Respectfully request approval of and authority to publish a Notice of Proposed Rule in the Florida Administrative Register, for rules relating to Child Support and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, if the substance of the proposed rules remains unchanged upon reaching the date applicable for final adoption. (ATTACHMENT 2)	RECOMMEND APPROVAL
3.	Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to General Tax Administration and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, if the substance of the proposed rules remains unchanged upon reaching the date applicable for final adoption. (ATTACHMENT 3)	RECOMMEND APPROVAL
4.	Respectfully request approval of and authority to publish a Notice of Proposed Rule in the Florida Administrative Register, for rules relating to Property Tax Oversight and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, if the substance of the proposed rules remains unchanged upon reaching the date applicable for final adoption. (ATTACHMENT 4)	RECOMMEND APPROVAL
5.	Respectfully submit the Department of Revenue's 2021 proposed legislative concepts. (ATTACHMENT 5)	RECOMMEND APPROVAL

ATTACHMENT 3



September 22, 2020

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Beau Beaubien, Director of Cabinet Affairs

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Tanya Cooper, Director of Cabinet Affairs

The Honorable Ashley Moody, Attorney General
Attention: Dan Olson, Director of Governmental Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Nikki Fried, Commissioner of Agriculture
Attention: Kyle W. Troop, Director of Cabinet Affairs
Lasha Williams-Potts, Deputy Director of Cabinet Affairs

THRU: Jim Zingale, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Approval to File Notice of Proposed Rules and Hold Public Hearings; and Requesting Approval of Filing and Certifying Proposed Rules for Final Adoption if the Rules Remain Unchanged

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for the development of proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for the following proposed rules:

Updates to the Certified Audit Program

- Rule 12-25.0305, F.A.C., Scope of Rules
- Rule 12-25.031, F.A.C., Definitions
- Rule 12-25.033, F.A.C., Eligibility and Qualifications

- Rule 12-25.035, F.A.C., Responsibility for Program Training, Certification Procedures, and Program Availability
- Rule 12-25.037, F.A.C., Applying for Participation in the Program
- Rule 12-25.038, F.A.C., Voluntary Disclosure of Liabilities for Other Taxes
- Rule 12-25.039, F.A.C., Protest Procedure; Denial of a Request to Participate in the Certified Audit Program
- Rule 12-25.041, F.A.C., Suspension of a Certified Audit in Progress
- Rule 12-25.042, F.A.C., Withdrawal from the Certified Audit Program
- Rule 12-25.045, F.A.C., A Certified Audit is Initiated by the Taxpayer but Not Completed
- Rule 12-25.047, F.A.C., Development of Agreed Upon Procedures
- Rule 12-25.048, F.A.C., Submission of the Certified Audit Report
- Rule 12-25.049, F.A.C., Review of Certified Audit Reports
- Rule 12-25.050, F.A.C., Protests

Repeal of Chapter 12-2 Administrative Rules

- Rule 12-2.022, F.A.C., Public Inspection and Copying
- Rule 12-2.023, F.A.C., Final Orders Required to be Indexed
- Rule 12-2.024, F.A.C., Listing of Final Orders
- Rule 12-2.025, F.A.C., Designation of Official Reporter
- Rule 12-2.026, F.A.C., Numbering of Final Orders

Legislative Changes, including Changes to Notarization Requirements

- Rule 12-24.001, F.A.C., Scope of Rules
- Rule 12-24.002, F.A.C., Definitions
- Rule 12-24.003, F.A.C., Requirements to File or to Pay Taxes by Electronic Means
- Rule 12-24.004, F.A.C., Enrollment
- Rule 12-24.010, F.A.C., General Administrative Provisions; Voluntary Participation; Confidentiality; Granting of Waivers From Electronic Filing Requirements
- Rule 12-26.003, F.A.C., Application for Refund
- Rule 12A-19.100, F.A.C., Public Use Forms
- Rule 12B-5.050, F.A.C., Terminal Suppliers
- Rule 12B-5.060, F.A.C., Wholesalers
- Rule 12B-5.080, F.A.C., Exporters
- Rule 12B-5.140, F.A.C., Dyeing and Marking; Mixing
- Rule 12B-5.150, F.A.C., Public Use Forms
- Rule 12B-5.300, F.A.C., Aviation Fuel Licensees
- Rule 12B-5.400, F.A.C., Producers and Importers of Pollutants

2020 Form Updates and Changes to Notarization Requirements

- Rule 12A-1.001, F.A.C., Specific Exemptions
- Rule 12A-1.007, F.A.C., Aircraft, Boats, Mobile Homes, and Motor Vehicles
- Rule 12A-1.0071, F.A.C., Boats Temporarily Docked in Florida
- Rule 12A-1.043, F.A.C., Manufacturing
- Rule 12A-1.0641, F.A.C., Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing Purposes

- Rule 12A-1.097, F.A.C., Public Use Forms
- Rule 12A-1.104, F.A.C., Sales of Property to be Transported to a Cooperating State
- Rule 12A-16.008, F.A.C., Public Use Forms
- Rule 12B-8.003, F.A.C., Tax Statement; Overpayments
- Rule 12C-3.008, F.A.C., Public Use Forms

The Department further requests final approval of the amendments or repeal of these rules and approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

Updates to the Certified Audit Program

Why are the proposed rules necessary?

These rule changes are necessary to revise Part II of Chapter 12-25, F.A.C., in order to simplify and clarify the process for conducting a certified audit pursuant to Section 213.285, F.S.

What do the proposed rules do?

The proposed rules consolidate current rules, update procedures outlined in rules, and repeal obsolete or unnecessary rules pertaining to the Certified Audit Program established by section 213.285, F.S. Included in the proposed rules are substantial revisions to the forms incorporated by reference, which have been revised with the intent to simplify and clarify.

Amendments to Rules 12-25.0305, 12-25.041, 12-25.045, and 12-25.050, F.A.C., are intended to provide clarification of the current rule text and to conform with revisions made to other rules within Part II of Chapter 12-25. Revisions to Rules 12-25.031, 12-25.037, 12-25.047, and 12-25.048, F.A.C., resulted in substantial rewording of the rule due to simplifying the rule, combing two rules, restructuring of the rule, or all three; Rules 12-25.037 and 12-25.047, F.A.C., incorporate two existing forms which have been substantially revised, Form DR-342000 (Request to Conduct a Certified Audit) and Form DR-344000 (Certified Audit Program Pre-Audit Analysis), respectively. Rules 12-25.038 and 12-25.049, F.A.C., are proposed for repeal as these rules are obsolete. Rules 12-25.039 and 12-25.042, F.A.C., are proposed for repeal as the content of these rules were incorporated into one or more of the rules proposed for revisions. Rules 12-25.033 and 12-25.035, F.A.C., are proposed for repeal as the current rules do not meet the requirements of general applicability and are obsolete.

Form changes include:

- Form DR-342000: Request to Conduct a Certified Audit (incorporated by reference into Rule 12-25.037, F.A.C.)
- Form DR-344000: Certified Audit Program Pre-Audit Analysis (incorporated by reference into Rule 12-25.047, F.A.C.)

What external interest is anticipated?

Florida Institute of Certified Public Accountants; certified public accounts who conduct certified audits or intend to conduct certified audits

Were comments received from external parties? No.

A rule development workshop was scheduled to be held on April 1, 2020, if requested in writing. No request was received, and no workshop was held. No written comments were received by the Department.

Repeal of Chapter 12-2 Administrative Rules

Why are the proposed rules necessary?

The proposed changes repeal administrative rules that contain provisions that are no longer applicable, include internal procedures, or are duplicative of statute, and therefore, do not constitute a rule.

What do the proposed rules do?

The Department is submitting Rules 12-2.022, 12-2.023, 12-2.024, 12-2.025, and 12-2.026, F.A.C., for repeal.

What external interest is anticipated? None.

Were comments received from external parties? N/A

Under s. 120.54(2)(a), F.S., agencies are not required to publish a Notice of Rule Development when the intended action is the repeal of a rule. The purpose of rulemaking activities related to Rules 12-2.022, 12-2.023, 12-2.024, 12-2.025, and 12-2.026, F.A.C., is to repeal all five rules. Therefore, a Notice of Rule Development was not published, nor was a rule development workshop scheduled.

Legislative Changes, including Changes to Notarization Requirements

Why are the proposed rules necessary?

Chapter 12-24, F.A.C.

Section 27, Chapter 2020-10, Laws of Florida, amended section 443.163, F.S., repealing the requirement for reemployment tax agents who prepared and reported for 100 or more employees in any quarter during the preceding state fiscal year to file the Employer's Quarterly Report (Form RT-6) by electronic means. This law also requires those employers required to file the Employer's Quarterly Report (Form RT-6) by electronic means must file corrections to those reports by electronic means. The purpose of the proposed amendments is to update the rule to reflect these statutory changes.

Chapter 12-26, F.A.C.

Section 24, Chapter 2020-10, L.O.F., amends the period in which a taxpayer may file a claim for refund for any transactions that occur during an audit period. When a taxpayer is engaged in an informal conference pursuant to s. 213.21, F.S., the statute of limitations for filing a claim for refund will be tolled during the informal protest period. The purpose of the proposed amendment is to update the rule to reflect this statutory change.

Chapter 12A-19, F.A.C.

The purpose of the proposed amendments to Rule 12A-19.100, F.A.C., is to adopt, by reference, changes to forms used to report the Florida communications services tax, which are limited to annual tax rate adjustments for local jurisdictions.

Chapter 12B-5, F.A.C.

Sections 14 and 16, Chapter 2020-10, L.O.F., increased the maximum bond amount required for each terminal supplier, exporter, producer/importer of pollutants, or wholesaler, except a municipality, county, school board, state agency, federal agency, or special district which is licensed under Part I of Chapter 206, F.S., from \$100,000 to \$300,000 effective July 1, 2020. Section 15, Chapter 2020-10, L.O.F., amended the penalty amount assessed against any person who fails to provide or post the required notice regarding dyed diesel fuel pursuant to s. 206.8741, F.S. The purpose of the proposed amendments is to update Rules 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, and 12B-5.400 to reflect these statutory changes.

The purpose of additional proposed revisions to Rule 12B-5.150 incorporate changes to forms regarding notarization requirements.

The purpose of revisions to Rule 12B-5.300, F.A.C., is to incorporate the 2018 reduction of aviation fuel tax from 6.9 cents per gallon to 4.27 cents per gallon, as well as the additional refund amount allowed for qualified air carriers. Revisions to the rule remove provisions which expired July 1, 2019, pursuant to Section 6 of Chapter 2016-220, L.O.F.

What do the proposed rules do?

Chapter 12-24, F.A.C.

Amendments to Rules 12-24.001, 12-24.002, 12-24.003, 12-24.004, and 12-24.010, F.A.C., remove requirements for certain reemployment tax agents to electronically file reemployment tax reports and updates the requirement for filing corrections to the Employer's Quarterly Report by electronic means.

Chapter 12-26, F.A.C.

Rule 12-26.003, F.A.C., is amended to include reference to s. 213.21, F.S., to conform the rule with revisions to s. 213.21, F.S., made by Section 24, Chapter 2020-10, L.O.F.

Chapter 12A-19, F.A.C.

Revisions to Rule 12A-19.100, F.A.C., are required to implement changes to an existing form used in the administration of communications services taxes, including the removal of Weeki Wachee from the list of local jurisdictions, pursuant to HB 1215 (signed by Governor DeSantis, but not assigned a chapter law number).

Form changes include:

- Form DR-700016: Florida Communications Services Tax Return

Chapter 12B-5, F.A.C.

Rules 12B-5.050, 12B-5.060, 12B-5.080, and 12B-5.400, F.A.C., are amended to adjust the maximum bond amount in the rules to match the statutory changes in Sections 14 and 16, Chapter 2020-10, L.O.F.

Rule 12B-5.140, F.A.C., is amended to adjust the penalty amount for violations of the provisions for marking dyed diesel fuel to reflect the statutory change.

Rule 12B-5.150, F.A.C., is amended to include revisions to forms currently used to administer fuel taxes, including the removal of notarization statements, and removal of the bond requirement for alternative fuel, which is no longer required. A new form is added to calculate the additional bond due for taxpayers whose current bond is less than three months of tax liability.

Rule 12B-5.300, F.A.C., is amended to update the reduction of the aviation fuel tax, provide the calculation method for the additional refund amount for qualified air carriers, and remove the expired provisions regarding the sale of aviation fuel to certain commercial air carriers.

Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

Form changes include:

- Form DR-156: Florida Fuel or Pollutants Tax Application
- Form DR-156R: Renewal Application for Florida Fuel/Pollutants License
- Form DR-156T: Florida Temporary Fuel Tax Application
- Form DR-157: Fuel or Pollutants Tax Surety Bond
- Form DR-157A: Assignment of Time Deposit
- Form DR-157B: Fuel or Pollutants Tax Cash Bond
- Form DR-157W: Bond Worksheet Instructions
- Form DR-176: Application for Air Carrier Fuel Tax License

What external interest is anticipated? None.

Were comments received from external parties? No.

A Notice of Proposed Rule Development was published in the Florida Administrative Register to advise the public of the proposed changes and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available Florida Administrative Register. As of September 10, 2020, no requests have been received, and no workshops have been held. No written comments have been received by the Department.

2020 Form Updates and Changes to Notarization Requirements

Why are the proposed rules necessary?

Chapter 12A-1, F.A.C.

The purpose of the proposed amendments is to remove notarization requirements, except when a notarized statement to claim an exemption is required by statute, and to remove obsolete language from rules and forms used in the administration of sales tax.

Chapter 12A-16, F.A.C.

The purpose of the proposed amendment to Rule 12A-16.008, F.A.C., is to remove obsolete language from forms used in the administration of solid waste fees and the rental car surcharge.

Chapter 12B-8, F.A.C.

The purpose of the proposed amendments to Rule 12B-8.003, F.A.C., is to incorporate changes to forms used in the administration of insurance premium taxes, fees, and surcharges. These revisions include annual updates.

Chapter 12C-3, F.A.C.

The purpose of the proposed amendments to Rule 12C-3.008, F.A.C., is to remove notarization requirements from two forms used in the administration of estate taxes.

What do the proposed rules do?

Chapter 12A-1, F.A.C.

Rules 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, and 12A-1.104, F.A.C., are amended to remove the notarization statements in suggested affidavits and certificates of exemption.

Rule 12A-1.097, F.A.C., is amended to adopt, by reference, revisions to five forms currently used to administer sales and use tax, including the specification that for businesses with multiple locations, one application for each business entity is required for reemployment tax registration purposes; the removal of obsolete language and references to the nonprofit association SCORE; and the revision of a notarization statement. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

Form changes include:

- Form DR-1N: Registering Your Business
- Form DR-7N: Instructions for Consolidated Sales and Use Tax Return
- Form DR-15N: Instructions for DR-15 Sales and Use Tax Returns
- Form DR-15EZN: Instructions for DR-15EZ Sales and Use Tax Returns
- Form DR-123: Partial Exemption of Motor Vehicle Sold to a Resident of Another State: Affidavit

Chapter 12A-16, F.A.C.

Revisions to Rule 12A-16.008, F.A.C., are to remove reference to the nonprofit association SCORE from Form DR-15SWN, Instructions for DR-15SW Solid Waste and Surcharge Returns. Proposed amendments also

remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

Form changes include:

- Form DR-15SWN: Instructions for DR-15SW Solid Waste and Surcharge Returns

Chapter 12B-8, F.A.C.

Revisions to Rule 12B-8.003, F.A.C., are required to implement annual changes to three existing forms used in the administration of insurance premium taxes, fees, and surcharges, including revising the applicable tax year. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms.

Form changes include:

- Form DR-908: Insurance Premium Taxes and Fees Return for Calendar Year 2020
- Form DR-908N: Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return
- Form DR-350900: 2020 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

Chapter 12C-3, F.A.C.

Revisions to Rule 12C-3.008, F.A.C., are required to implement changes to two existing forms incorporated into the rule. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

Form changes include:

- Form DR-312: Affidavit of No Florida Estate Tax Due
- Form DR-313: Affidavit of No Florida Estate Tax Due When Federal Return is Required

What external interest is anticipated? None.

Were comments received from external parties? No.

A Notice of Proposed Rule Development was published in the Florida Administrative Register to advise the public of the proposed changes and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available Florida Administrative Register. As of September 10, 2020, no requests have been received, and no workshops have been held. No written comments have been received by the Department.

For each rule, attached are copies of:

- Summaries of the proposed rules, which include:
 - Statements of facts and circumstances justifying the rules
 - Federal comparison statements
 - Summary of the workshop
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-25, FLORIDA ADMINISTRATIVE CODE
CONTRACT AUDITING
PART II CERTIFIED AUDIT PROGRAM

AMENDING RULES 12-25.0305, 12-25.031, 12-25.037, 12-25.041, 12-25.045, 12-25.047, 12-25.048, 12-25.050

REPEALING RULES 12-25.033, 12-25.035, 12-25.038, 12-25.039, 12-25.042, 12-25.049

SUMMARY OF PROPOSED RULE

Amendments to Rules 12-25.0305, 12-25.041, 12-25.045, and 12-25.050, F.A.C., are intended to provide clarification of the current rule text and to conform with revisions made to other rules within Part II of Chapter 12-25. Revisions to Rules 12-25.031, 12-25.037, 12-25.047, and 12-25.048, F.A.C., resulted in substantial rewording of the rule due to simplifying the rule, combing two rules, restructuring of the rule, or all three; Rules 12-25.037 and 12-25.047, F.A.C., incorporate two existing forms which have been substantially revised, Form DR-342000 (Request to Conduct a Certified Audit) and Form DR-344000 (Certified Audit Program Pre-Audit Analysis), respectively. Rules 12-25.038 and 12-25.049, F.A.C., are proposed for repeal as these rules are obsolete. Rules 12-25.039 and 12-25.042, F.A.C., are proposed for repeal as the content of these rules were incorporated into one or more of the rules proposed for revisions. Rules 12-25.033 and 12-25.035, F.A.C., are proposed for repeal as the current rules do not meet the requirements of general applicability and are obsolete.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

These rule changes are necessary to revise Part II of Chapter 12-25, F.A.C., in order to simplify and clarify the process for conducting a certified audit pursuant to Section 213.285, F.S.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

April 1, 2020

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on March 16, 2020 (Vol. 46, No. 52, p. 1139), to advise the public of the proposed changes to the rules in Part II of Chapter 12-25, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on April 1, 2020. No request was received, and no workshop was held. No written comments were received by the Department.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-25.0305: Scope of Rules

12-25.031: Definitions

12-25.033: Eligibility and Qualifications

12-25.035: Responsibility for Program Training, Certification Procedures, and Program Availability

12-25.037: Applying for Participation in the Program

12-25.038: Voluntary Disclosure of Liabilities for Other Taxes

12-25.039: Protest Procedure; Denial of a Request to Participate in the Certified Audit Program

12-25.041: Suspension of a Certified Audit in Progress

12-25.042: Withdrawal from the Certified Audit Program

12-25.045: A Certified Audit is Initiated by the Taxpayer but Not Completed

12-25.047: Development of Agreed Upon Procedures

12-25.048: Submission of the Certified Audit Report

12-25.049: Review of Certified Audit Reports

12-25.050: Protests

PURPOSE AND EFFECT: These rule changes are necessary to revise Part II of Chapter 12-25, F.A.C., in order to simplify and clarify the process for conducting a certified audit pursuant to Section 213.285, F.S.

SUMMARY: Amendments to Rules 12-25.0305, 12-25.041, 12-25.045, and 12-25.050, F.A.C., are intended to provide clarification of the current rule text and to conform with revisions made to other rules within Part II of Chapter 12-25. Revisions to Rules 12-25.031, 12-25.037, 12-25.047, and 12-25.048, F.A.C., resulted in substantial rewording of the rule due to simplifying the rule, combining two rules, restructuring of the rule, or all three; Rules 12-25.037 and 12-25.047, F.A.C., incorporate two existing forms which have been substantially revised, Form DR-342000 (Request to Conduct a Certified Audit) and Form DR-344000 (Certified Audit Program Pre-Audit Analysis), respectively. Rules 12-25.038 and 12-25.049, F.A.C., are proposed for repeal as these rules are obsolete. Rules 12-25.039 and 12-25.042, F.A.C., are proposed for repeal as the content of these rules were incorporated into one or more of the rules proposed for revisions. Rules 12-25.033 and 12-25.035, F.A.C., are proposed for repeal as the

current rules do not meet the requirements of general applicability and are obsolete. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 213.285(7), F.S.

LAW IMPLEMENTED: 213.285, F.S.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-25.0305 Scope of Rules.

The rules in Part II of this chapter implement the certified audits project authorized by Section 213.285, F.S. The rules set forth in this part are applicable to all taxes: imposed by

(1) ~~Imposed by sections~~ Sections 125.0104 and 125.0108, F.S., unless the tax is self-administered by a county,
and

(2) ~~Imposed by chapter~~ Chapter 212, F.S.

No later than five years after the effective date of this rule, the Department will evaluate the rules in Part II of this chapter during the agency's annual rulemaking and regulatory plan review conducted pursuant to s. 120.74, F.S, to determine whether the rules remain necessary for the proper implementation of the statutes being implemented. Rules determined to be unnecessary, or that can be implemented in a more efficient or cost-effective manner, will be proposed for repeal or amendment in accordance with the procedures set forth s. 120.54, F.S.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Amended--XX-XX-XX.

Substantial rewording of Rule 12-25.031 follows. See Florida Administrative Code for present text.

12-25.031 Definitions.

Terms defined in s. 213.285(1), F.S., apply to this Part in addition to the following definitions:

(1) "Audit Plan" means a detailed, comprehensive list of procedures to be used by a qualified practitioner to conduct a review of a participating taxpayer's books and records to determine tax compliance. The Audit Plan will be customized for the participating taxpayer.

(2) "Board" means the State of Florida Board of Accountancy.

(3) "Practitioner(s)" means the individual(s) on the certified audit engagement team who are not qualified practitioners.

(4) "Qualified audit firm" means a certified public accounting firm licensed by the Board which employs a qualified practitioner.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Amended--XX-XX-XX.

12-25.033 Eligibility and Qualifications.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Repealed--XX-XX-XX.

12-25.035 Responsibility for Program Training, Certification Procedures, and Program Availability.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Repealed--XX-XX-XX.

Substantial rewording of Rule 12-25.037 follows. See Florida Administrative Code for present text.

12-25.037 Request to Conduct a Certified Audit. Applying for Participation in the Program.

(1) When a taxpayer wants to participate in the Certified Audit Program, the taxpayer must work with a qualified practitioner to complete a Request to Conduct a Certified Audit (Form DR-342000, effective XX/XX, hereby incorporated by reference, <http://www.flrules.org/Gateway/reference.asp?No=Ref->), and submit the request to the Department, along with any required supporting documents.

Copies of this form are available, without cost, by one of the following methods:

(a) Downloading the form from the Department's website at www.floridarevenue.com/forms.

(b) Writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112.

(c) Calling the Department at 850-488-6800, Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 1-800-955-8770 (Voice) and 1-800-955-8771 (TTY).

(2) The Department will issue written notification to the qualified practitioner within 10 days after receiving a Request to Conduct a Certified Audit. The notification will state the request has been approved, has been denied, or is incomplete.

(3) If the Department determines a Request to Conduct a Certified Audit is incomplete, the Department will issue a letter explaining how the materials must be revised, expanded, or clarified.

(a) The qualified practitioner will be given 30 calendar days from the date the letter is issued by the Department to submit the revised documents.

(b) If the qualified practitioner does not submit the revised documents within 30 calendar days, the Request to Conduct a Certified Audit will be denied. Both the qualified practitioner and the taxpayer will be notified in writing of the denial.

(c) A qualified practitioner may submit a written request to the Department for a 15-day extension of the 30-day time period. The Department will not accept more than two consecutive written requests for a 15-day extension for the same Request to Conduct a Certified Audit.

(4) The following constitutes grounds for denial of a Request to Conduct a Certified Audit.

(a) The taxpayer has been issued a written notice of intent to audit by the Department, which is dated before the postmark of the Request to Conduct a Certified Audit.

(b) The taxpayer is currently under investigation by the Department or the Department learns the taxpayer is currently under investigation for financial impropriety by a local, state, or federal government entity. The request will also be denied if an investigation by the Department or a local, state, or federal government entity resulted in criminal conviction of the taxpayer for financial impropriety.

(c) The taxpayer has filed for bankruptcy.

(d) There are outstanding liens, warrants, or amounts due which were issued by the Department against the taxpayer. If the Department determines that unsatisfied liens, warrants, or amounts due exist, the Request to Conduct a Certified Audit will be denied. The taxpayer can remedy the reason for denial by satisfying the lien, warrant, or amounts due.

(5) If a Request to Conduct a Certified Audit is denied, the Department's written notification to the qualified practitioner will explain the specific reasons for such denial, unless

(a) an ongoing investigation would be jeopardized; or

(b) the confidentiality provisions of Section 213.053, F.S., prohibit such explanation.

(6)(a) If a qualified practitioner remedies the reasons for denial, the practitioner may request reconsideration of the denial by submitting a written request presenting additional materials facts for review by the Department to the administrator of the Certified Audit Program. The written request must be submitted within 21 calendar days after the date the Department issued the denial of the Request to Conduct a Certified Audit. The request may be mailed or faxed to the Department as follows:

United States Postal Service:

OR Overnight Mail:

Florida Department of Revenue

Florida Department of Revenue

Certified Audit Program MS 1-4600

Compliance Standards Certified Audit

PO Box 5139

2450 Shumard Oak Blvd

Tallahassee, Florida 32314-5139

Building 1-4653

Tallahassee, Florida 32311

Fax number: 850-921-6174

(b) Within 10 days after receiving the request, the Department will issue a final notice of approval or denial to both the qualified practioner and the taxpayer.

(c) If the qualified practioner has received a final notice of denial, the qualified practioner may submit a new Request to Conduct a Certified Audit.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, Amended—XX-XX-XX.

12-25.038 Voluntary Disclosure of Liabilities for Other Taxes.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, Repealed—XX-XX-XX.

12-25.041 Suspension of a Certified Audit in Progress.

(1) Approval to participate in the Certified Audit Program will be suspended or revoked by the Department based on the following criteria:

(a) Suspension:

1. The ~~Florida Board of Accountancy~~ suspends the firm license of the qualified audit firm.

2. The Board suspends the license of the qualified practitioner, unless the qualified audit firm employs another qualified practitioner who will take responsibility for the certified audit.

~~3.2.~~ The Department initiates an investigation or is notified by another local, state, or federal agency of an investigation for financial impropriety by the taxpayer subsequent to approval of participation but prior to Department approval of the subject certified audit report.

(b) Revocation:

1. The taxpayer files for bankruptcy subsequent to approval of participation but prior to Department approval of the subject certified audit report.

2. The ~~result of the~~ investigation discussed in subparagraph (a)~~3,2-~~ of this subsection results in a criminal conviction of the taxpayer for financial impropriety is unfavorable to the taxpayer.

3. The ~~Florida Board of Accountancy~~ revokes the firm license of the qualified audit firm.

4. The Board revokes the license of the qualified practitioner, unless the qualified audit firm employs another qualified practitioner who will take responsibility for the certified audit.

(2) ~~A~~ This suspension implemented based on the criteria identified in paragraph (1)(a) will shall last for an initial period of no more than 60 calendar days. At the end of the suspension such 60 calendar day period the Department must do one of the following: either:

(a) ~~Lift the such~~ suspension; and authorize the qualified practitioner to continue to perform any and all certified audits;

(b) ~~Extend the suspension an additional 30 calendar days; or,~~

(c)1. Provide written notification to the taxpayer(s) and the qualified audit firm that the qualified audit firm has had its firm license revoked by the Board and accordingly, the Department is prohibiting the qualified audit firm from performing certified audits. In that circumstance, the taxpayer(s) has 60 calendar days to retain another qualified audit firm. Failure to retain a qualified audit firm within 60 calendar days will result in the application of the provisions of Rule 12-25.045, F.A.C.

2. Provide written notification to the taxpayer(s) and the qualified audit firm that the qualified practitioner has had their license revoked by the Board, and the Department is prohibiting the qualified practitioner from performing certified audits. In that circumstance, the taxpayer(s) has 60 calendar days to retain another qualified audit firm or to provide evidence the current qualified audit firm employs another qualified practitioner who will take responsibility for the certified audit. Failure to either retain a different qualified audit firm or to provide evidence of employment of a qualified practitioner by the current qualified audit firm within 60 calendar days will result in application of the provisions of Rule 12-25.045, F.A.C.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, Amended—XX-XX-XX.

12-25.042 Withdrawal from the Certified Audit Program.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, Repealed—XX-XX-XX.

12-25.045 A Certified Audit is Initiated by the Taxpayer but Not Completed.

(1) If, for whatever reason, the taxpayer's designated qualified audit firm fails to submit a completed certified audit report ~~that meets the requirements of Rule 12-25.048, F.A.C., after there has been approval of the Audit Plan, "Agreed Upon Procedures"~~ a Department auditor will complete the audit. ~~If a Department auditor completes the audit, the taxpayer will not benefit from the automatic abatement of penalty and interest granted by the Certified Audit program.~~

(2)(a) If the taxpayer withdraws from the Certified Audit Program subsequent to Department approval of participation, but prior to Department approval of the Audit Plan, the taxpayer will again be eligible for selection through the normal case selection process and will be subject to the standard audit selection criteria and procedures.

(b) If the taxpayer withdraws from the Certified Audit Program subsequent to the Department approval of the Audit Plan, the Department will conduct an audit of the taxpayer for the same audit period and taxes addressed by the Audit Plan.

(3) If the Department completes the audit, the taxpayer will not benefit from the automatic abatement of penalty and interest granted by the Certified Audit Program.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, Amended—XX-XX-XX.

Substantial rewording of Rule 12-25.047 follows. See Florida Administrative Code for present text.

12-25.047 Development of the Audit Plan Agreed Upon Procedures.

(1) Within 30 calendar days after receipt of the Department's written notification approving the Request to Conduct a Certified Audit, the qualified practitioner must submit a proposed Audit Plan and procedures for conducting the certified audit to the Department for its review and approval.

(2) The proposed Audit Plan must include the qualified practitioner's pre-audit analysis of the participating taxpayer's business operations using a Certified Audit Program Pre-Audit Analysis (Form DR-344000, hereby incorporated by reference, effective XX/XX, <http://www.flrules.org/Gateway/reference.asp?No=Ref->). This pre-

audit analysis is the starting point for development of a customized Audit Plan to perform the tax compliance review of the participating taxpayer. The Certified Audit Program Pre-Audit Analysis form is available, without cost, by one of the following methods.

(a) Downloading the form from the Department's website at www.floridarevenue.com/forms.

(b) Writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112.

(c) Calling the Department at at 850-488-6800, Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 1-800-955-8770 (Voice) and 1-800-955-8771 (TTY).

(3) The audit period for the Audit Plan will be a minimum of two consecutive years, unless the requesting taxpayer has been subject to Florida sales and use tax for less than two years. The audit period must begin in

(a) the month immediately after the ending month of any previous audit.

(b) the month the requesting taxpayer is subject to Florida sales and use tax if subject to the tax less than two years, or

(c) the earliest month within the statute of limitations as provided in s. 95.091, F.S.

(4) To request an extension of time to submit the proposed Audit Plan and procedures, the qualified practitioner must submit a written request to the Department containing the facts establishing reasonable cause for an extension. When the qualified practitioner has established reasonable cause for the extension, the Department will notify the qualified practitioner in writing and grant the qualified practitioner 30 additional calendar days. Reasonable cause is based on all the facts and circumstances and the verifiable showing of extraordinary circumstances as follows:

(a) Personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person's attention to be diverted from compiling the proposed Audit Plan and procedures;

or

(b) Any other cause beyond the control of the qualified practitioner that would prevent a reasonably prudent practitioner from timely submitting the proposed Audit Plan and procedures to the Department.

(5) The Department will approve the proposed Audit Plan and procedures if it determines that the plan and procedures are adequate to perform the tax compliance review. Once the Department approves the Audit Plan, it will become the agreed upon procedures for conducting the certified audit.

(6) Before making any additions, deletions, or revisions to the approved Audit Plan, the qualified practitioner must submit a written request to the Department and receive written approval to amend the Audit Plan.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, ~~Amended—XX-XX-XX.~~

Substantial rewording of Rule 12-25.048 follows. See Florida Administrative Code for present text.

12-25.048 Submission of the Certified Audit Report.

(1) Within 90 days after approval of the Audit Plan, the qualified practitioner must submit the Certified Audit Report to the Department for review and approval.

(2) The Certified Audit Report must meet all the requirements established by the Audit Plan.

(3) The Department is authorized to share any of the information discussed in the Certified Audit Report with any county which, pursuant to law, self-administers the taxes imposed by Sections 125.0104(3) and (10), 125.0108(1), or 212.0305, F.S.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, ~~Amended—XX-XX-XX.~~

12-25.049 Review of Certified Audit Reports.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99, ~~Repealed—XX-XX-XX.~~

12-25.050 Protests.

A taxpayer participating in the Certified Audit ~~Program~~ program has all the protest rights available to any taxpayer who is audited by the Department, as provided in Rule 12-6.003, F.A.C. If the taxpayer decides to file a protest, the taxpayer may elect to retain the qualified audit firm who performed the certified audit to represent them in the informal protest procedures governed by Section 213.21, F.S. In that circumstance, the qualified practitioner continues in the role as the auditor and remains responsible for providing the Department any additional information or performing any additional audit work requested by the Department ~~judges necessary~~ to address the protested tax issues.

*Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History—New 8-23-99; Amended—
XX-XX-XX.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: TBD



FLORIDA

Request to Conduct a Certified Audit

DR-342000
R. XX/XX
Rule 12-25.037, F.A.C.
Effective XX/XX
Page 1 of 2

The Certified Audit Program (Program) is a cooperative effort between the Florida Department of Revenue (Department) and the Florida Institute of Certified Public Accountants (FICPA). The Program allows a taxpayer conducting business in Florida to hire a Florida Licensed Certified Public Accountant (CPA), who has completed FICPA's certified audit training course, to review their compliance regarding sales and use tax and local option taxes remitted to the Department. To conduct a certified audit, this application must be completed by both the taxpayer seeking the compliance audit and the qualified Florida Licensed CPA who will be performing the certified audit.

1. Taxpayer Name:		2. Taxpayer Federal Employer Identification No. (FEIN):	
3. Taxpayer Mailing Address (Street or PO Box):			
City:		State:	ZIP:
4. Taxpayer Business Address (Street or PO Box):			
City:		State:	ZIP:
5. Telephone No.:		6. FAX No.:	
7. Form of Business Ownership (Check the appropriate box)			
<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Company (LLC)	
<input type="checkbox"/> Partnership	<input type="checkbox"/> C Corporation	<input type="checkbox"/> Trust	<input type="checkbox"/> Other (Specify) _____
	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Estate _____	
8. North American Industry Classification Codes (NAICS Codes):			
9. Gross Receipts: (Provide the taxpayer's gross receipts for the last fiscal year of the proposed audit period.)			
Year End:		Gross Receipts: \$	
10. Proposed Audit Period:			

11. List all business names and registration numbers used by the taxpayer to report and remit sales and use tax during the proposed audit period. (Attach additional pages as needed.)

Business Name	Sales Tax Certificate Number

12. Certified Public Accounting (CPA) Firm Name:	
13. CPA Firm Florida Practice Unit CPA Certificate Number:	
14. CPA Firm FEIN:	
15. CPA Firm Mailing Address (Street or PO Box):	
City:	State: ZIP:
16. CPA Firm Telephone No.:	17. CPA Firm FAX No.:
18. CPA Firm Email Address:	

19. Provide the names and certification numbers of the qualified practitioners (CPAs), and the names of the other practitioners, who will be conducting the certified audit. (Attach additional pages as needed.)

Name	CPA Certification Number	Role in Engagement

20. Attach a *Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835) fully completed and executed by the taxpayer.

Applicant Signature: (The application cannot be processed unless signed by the taxpayer and the qualified practitioner.)
I declare that I have read the foregoing application and the facts stated in it are true.

_____ Taxpayer Signature	_____ Print Taxpayer Name and Title	_____ Date
_____ Qualified Practitioner Signature	_____ Print Qualified Practitioner Name and Title	_____ Date

Please mail the completed application to the following address:

Florida Department of Revenue
Certified Audit Program MS 1-4600
PO Box 5139
Tallahassee, FL 32314-5139

If the request is approved, the Department will provide the following:

- A confirmation letter to the CPA firm containing the date the *Certified Audit Program Pre-Audit Analysis* (Form DR-344000) customized for the participating taxpayer must be submitted to the Department.
- Sales and use tax return information as reported to the Department during the audit period.

If you have any questions or need assistance in completing your application, please call the Department at (850) 617-8578.

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

Form DR-835	Florida Department of Revenue Power of Attorney and Declaration of Representative	Rule 12-6.0015, F.A.C
Form DR-344000	Certified Audit Program Pre-Audit Analysis	Rule 12-25.037, F.A.C.



Certified Audit Program Pre-Audit Analysis

This Pre-Audit Analysis is the starting point for development of a customized audit plan and procedures to be used by a qualified practitioner to perform a tax compliance review of a taxpayer participating in the Certified Audit Program. As a qualified practitioner, you must document your review of the business operations of the participating taxpayer using the work steps outlined in this Pre-Audit Analysis. The combination of required actions and questions is designed to gather the information necessary to prepare the audit plan and procedures for conducting the tax compliance review. The purpose of this preliminary review is to gain an understanding of the taxpayer's business operation and books and records, including revenue and expense accounts and internal controls.

Once you have completed the Pre-Audit Analysis, you must prepare a proposed Audit Plan customized for the participating taxpayer. You must submit the completed Pre-Audit Analysis, the proposed Audit Plan, and procedures to conduct the tax compliance review within 30 calendar days after receipt of the Department's approval of your *Request to Conduct a Certified Audit* (Form DR-342000).

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AP.100. Taxpayer Information

Objective: Gather information to be used in preparing both the Request to Conduct a Certified Audit and the Pre-Audit Analysis.

- AP.100.1. Taxpayer's contact information and entity type.
- AP.100.2. State and federal tax returns.
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- AP.100.4. Any claim for refund filed during the audit period.
- AP.100.5. Verify the ownership of the taxpayer's business during the audit period.

AP.200. Identify Audit Scope

- AP.200.1. Review taxpayer website for an understanding of business practices, social media, clientele, etc.
- AP.200.2. Search the Revenue Law Library for any references which may be applicable.
- AP.200.3. Request the administrator of the Certified Audit Program provide any additional issues that may be within the audit scope.

AP.201. Pre-Audit Interview

Objective: The pre-audit interview with the taxpayer will assist the auditor in determining the audit methodology to be used as well as the scope of the audit.

- AP.201.1. Provide Florida Taxpayer's Bill of Rights.
- AP.201.2. Tour taxpayer's facilities.
- AP.201.3. Discuss taxpayer's accounting practices (see AP.202.).
- AP.201.4. Discuss taxpayer's records and recordkeeping system (see AP.203.).
- AP.201.5. Discuss the taxpayer's system for identifying, recording, and reporting taxes (see AP.204.).
- AP.201.6. Discuss the taxpayer's internal control risks (see AP.205.).
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AP.202. Understanding Operations and Accounting System

Objective: Gain an understanding of the taxpayer's business operations. Provide relevant explanations in the comments section.

- AP.202.1. Does the taxpayer sell or rent tangible personal property?
- AP.202.2. Does the taxpayer lease, rent or license real property?
- AP.202.3. Does the taxpayer lease, rent or license living or sleeping or housekeeping accommodations?
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- AP.202.10. Are merchandise, goods, or services purchased without an invoice?
- AP.202.11. Does the taxpayer fabricate tangible personal property for themselves or for others?
- AP.202.12. What is the allowable purchase amount for petty cash?

AP.203. Taxpayer Records

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- AP.203.1.b. Determine the volume of those records.
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- AP.203.3.a. Who is responsible for preparing the Florida sales and use tax returns?
- AP.203.3.b. Does the taxpayer file a consolidated Florida sales and use tax return?
- AP.203.3.c. Where is the supporting documentation filed?
- AP.203.3.d. If the taxpayer is a member of a consolidated group, who is responsible for filing the returns: parent or each subsidiary?

AP.204. Analysis of Sales and Use Tax Reported and Paid by the Taxpayer

- AP.204.1. Select a sample of Florida sales and use tax returns to review the accounting process from the source documents (e.g., invoices) to the compilation of the sample of sales and use tax returns.
- AP.204.2. Is sales and use tax recorded in a separate account?
 - AP.204.2.a. Is use tax being accrued?
 - AP.204.2.b. Is use tax accrued in a separate account?
- AP.204.3. How is the sales tax compiled and reported on the return (e.g., source documents, summary documents, sales reports, general ledger accounts)?
- AP.204.4. Does the taxpayer report lawful deductions on the sales and use tax return for:
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 - b. Returned merchandise?
 - c. Repossessions?
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- AP.204.6. Does the amount of sales tax due on the return equal the amount of sales tax collected?
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- AP.205.3. Are records kept in a secure area?

AP.205.4. Sales Related Controls

AP.205.4.a. Are sales documents (e.g., invoices, sales slips, cash register tapes) readily available?

AP.205.4.b. Are source documents numbered sequentially or by using another method?

AP.205.4.c. How are sales recorded (e.g., sales journals, cash register tapes, daily sales reports, invoices)?

AP.205.4.d. Is sales tax recorded in a sales tax accrual or sales tax payable account?

AP.205.4.e. Does the taxpayer have tax-exempt sales?

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AP.205.6.a. Are the purchase documents readily available (e.g., invoices, bill of lading, receiving documents, purchase orders, purchase requisitions, payment vouchers, check registers)?

AP.205.6.b. Are source documents numbered sequentially or by using another method?

AP.205.6.c. How are the source documents filed?

AP.205.6.d. Are key areas clearly identified (e.g., the vendor, ship to address, mode of shipment, F.O.B. origin/destination)?

AP.205.7. How are purchases recorded (e.g., purchase journals, check registers, acquisition reports, depreciation schedules)?

AP.205.8. Are there tax-exempt purchases?

AP.205.8.a. Are employees properly trained to identify and document tax-exempt purchases?

AP.205.8.b. Can a list of tax-exempt purchases be provided for the audit period?

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AP.205.12. Identifying Controls

AP.205.12.a. How are the source documents for sales filed (e.g., monthly, weekly, numeric order, customer name)?

AP.205.12.b. Does the taxpayer have documentation to support tax-exempt sales (e.g., exemption certificates, annual resale certificates or authorization codes, exportation documents)?

AP.205.12.c. Which of the following are included in the taxpayer's accounting system?

- Sales journals
- Bank deposit records
- Cash reconciliations
- Sales tax reconciliations
- Sales tax schedules

AP.205.13. How are the source documents for purchases filed (e.g., monthly, weekly, numeric order, vendor name)?

- AP.205.13.a. Are the source documents coded for inventory or expense?
- AP.205.14. Which of the following documents are included in the taxpayer's accounting system?
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 - Bank statements
 - Cash reconciliations
 - Use tax reconciliations
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 - Sales tax accrual or sales tax payable account
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- AP.206.1. Which of the following records are available?
- Bank statements
 - Financial statements
 - Subsidiary ledgers
 - Acquisition reports
 - Depreciation schedules
 - Accounts receivables and account payable journals
 - General ledgers
 - Invoices
 - Vouchers
 - Purchase orders
 - Check registers
 - Sales reports
 - Shipping documents
 - Lease agreements: tangible personal property, real property, and transient accommodations
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- AP.210.3. Tax-Exempt Sales
- AP.210.3.a. Does the taxpayer make tax-exempt sales?
- AP.210.3.b. Are the tax-exempt sales for the purpose of resale?
- AP.210.3.c. Are the tax-exempt sales for other statutory exemptions? If so, list each exemption.
- AP.210.3.d. Are the tax-exempt sales for export?
- AP.210.3.e. Are the tax-exempt sales to entities holding a Florida Consumer's Certificate of Exemption?
- AP.210.3.f. Does the taxpayer have any undocumented tax-exempt sales?
- AP.210.4. Tax Reported
- AP.210.5. Reported Tax Rate
- AP.210.5.a. Is sales tax reported at a flat rate?
- AP.210.5.b. Is sales tax reported at an effective rate?
- AP.210.6. Are sales subject to a discretionary sales surtax?

AP.211. Revenue Accounts for Rent, Lease, or License to Use Real Property

The \$5,000 limit for discretionary sales surtax does not apply to commercial rentals.

- AP.211.1. Does the taxpayer report the rental, lease or licensing of real property for any of the following?
- Commercial buildings or realty
 - Booths
 - Concessions
 - Billboards
 - Placement of amusement machines or vending machines
 - Parking, docking or storage of motor vehicles in parking lots, garages, or storage facilities
 - Docking or storage of boats in boat docks or marinas
 - Tie-down or storage of aircraft at airports
- AP.211.2. Does the taxpayer report sales from subleasing real property?
- AP.211.3. Is tax being pyramided or inverse pyramided?
- AP.211.4. Does the taxpayer receive any of the following considerations in addition to base rent?
- Percentage of sales
 - Arms-length transactions between related entities
 - Leasehold improvements
 - Management fees
 - Insurance protecting the landlord
 - Ad valorem taxes paid on owner's behalf
- AP.211.5. Are there any other considerations required to be paid for the right to occupy (e.g., common area maintenance fees, utility charges, repairs, waste collection, security services)?

AP.212. Revenue Accounts for Rent, Lease, or License to Use Living or Sleeping or Housekeeping Accommodations

The \$5,000 limit for discretionary sales surtax does not apply to transient accommodations.

- AP.212.1. Does the taxpayer report the rental, lease, or licensing of transient accommodations?
- AP.212.2. Does the taxpayer charge for any of the following in addition to a room rate or rental charge?
- Meals and beverages
 - Consumable items (e.g., toiletries)
 - Lost items (e.g., bedding)
 - Damages
 - Laundry service
 - Maintenance assessment
- AP.212.3. Does the taxpayer enter in to leases or rentals for accommodations for periods longer than six months (e.g., full-time postsecondary students, active duty military personnel traveling under official orders, governmental employees, representatives of organizations holding a Florida Consumer's Certificate of Exemption, anyone renting an accommodation continuously for more than six months)?
- AP.212.4. Does the taxpayer collect deposits or prepayments to reserve accommodations?

AP.213. Revenue Accounts for Rent, Lease, or License to Use Tangible Personal Property

- AP.213.1. Does the taxpayer report sales from any of the following?
- Tangible personal property
 - Trucks weighing in excess of 10,000 lbs. (commercial motor vehicles)
 - Equipment as bare rental
 - Equipment with operator
 - Billboards and signs
- AP.213.2. Does the taxpayer receive any of the following considerations in addition to base rent?
- Tangible personal property taxes paid on owner's behalf.
 - Any other considerations required to be paid for the right to use (e.g., insurance, repair).

AP.214. Revenue Accounts for the Sale of Assets

- AP.214.1. Has the taxpayer reported sales of assets?
- AP.214.2. Were the asset sales isolated sales?
- AP.214.3. Were any of the asset sales the sale of a motor vehicle?

AP.215. Revenue Accounts for Amusement Machines or Vending Machines

- AP.215.1. Are amusement machines or vending machines located at the taxpayer's place of business?
- AP.215.2. Terms of an Agreement
- AP.215.2.a. Is the agreement for a license to use real property?
- AP.215.2.b. Is the agreement for a license to use tangible personal property?
- AP.215.3. Operators and Owners
- AP.215.3.a. Is the lessee the operator of the machine?
- AP.215.3.b. Is the lessor the operator of the machine?

AP.216. Revenue Accounts for Fees

- AP.216.1. Does the taxpayer charge for any of the following fees?
- Green fees
 - Participation fees
 - Management fees
 - Handling fees
 - Restocking fees
 - Delivery fees

AP.217. Revenue Accounts for Services

- AP.217.1. Does the taxpayer have any of the following taxable services?
- Commissions
 - Barter Transactions
 - Sales to Employees
 - Other miscellaneous income

AP.220. Analysis of Expense Accounts

AP.221. Expense Accounts for Purchases

- AP.221.1. Does the taxpayer purchase any of the following items tax exempt?
- Promotional items
 - Advertising
 - Packaging materials or supplies
 - Office supplies
 - Consumable or expendable items
 - In-house fabrication for own use
 - In-house printing of advertising materials
 - Imported items for use – no tax paid to the vendor
 - Awards
 - Uniforms
 - Materials and supplies purchased by a contractor for use in real property improvement contracts
 - Shop fabrication for own use
 - Jobsite fabrication for own use
 - Repairs and maintenance
 - Service warranties
 - Vehicles
 - Equipment
 - Landscape or lawn maintenance materials or supplies

AP.222. Expense Accounts for Rent, Lease, or License to Use Real Property

AP.222.1. Does the taxpayer make payments for the rent, lease, or license of any of the following?

- Commercial buildings or realty
- Booths
- Concession stands
- Billboards or the land on which it is located
- Placement of amusement machines or vending machines
- Parking lots, garages, or storage facilities for motor vehicles
- Docking or storage facilities for boats
- Tie-down or storage in airports for aircraft

AP.222.2. In addition to base rent, are there any payments or other considerations for the following?

- Percentage of sales
- Arms-length transactions between related entities
- Leasehold improvements
- Insurance protecting the landlord
- Management fees
- Allocated lease of unimproved real property and payments at other than fair market value
- Ad valorem taxes paid on owner's behalf
- Any other considerations required to be paid for the right to occupy (e.g., common area maintenance, repairs, waste collection, security services)

AP.223. Expense Accounts for Rent, Lease, or License to Use Tangible Personal Property

AP.223.1. Does the taxpayer make payments for the rent, lease, or license of any of the following?

- Tangible personal property
- Amusement machines or vending machines
- Equipment as bar rental
- Equipment with operator
- Signs

AP.224. Expense Accounts for Services

AP.224.1. Does the taxpayer make purchases of any of the following taxable services?

- Protective services
- Nonresidential pest control services
- Nonresidential cleaning services

AP.300. Complete Pre-Audit Analysis

Objective: All identified audit risks will be addressed by specific audit procedures in the audit plan.

AP.301. Materials and Documentation to be included in the Pre-Audit Analysis

AP.301.1. The Pre-Audit Analysis must include documentation showing each step from AP.100. to AP.224 has been addressed.

- A written reconciliation of the Florida sales reported on the taxpayer's federal income tax returns to the sales reported on the taxpayer's Florida sales and use tax returns.
- Identification and documentation of all revenue sources.

- A comprehensive written narrative of the taxpayer's operations.
- A review of the current chart of accounts and the year-to-date general ledger activity for the last year in the audit period.
- Copies of the federal income tax returns for the audit period.
- Sales and use tax return information as reported to the Department on returns filed during the audit period.
- Identification and disclosure of any known tax issues where the tax returns subject to the certified audit reflect an interpretation of applicable Florida Statutes and rules that is different from an interpretation presented in one or more of the following previously published documents:
 - Technical Assistance Advisement
 - Attorney General Opinion
 - Declaratory Statement
 - Tax Information Publication
 - Training Update Bulletin
 - Internal Technical Advisement
 - General Tax Administration Bulletin
- A review of invoices for both sales and purchases during the audit period, which is sufficient for understanding the accounting system for recording and reporting Florida sales and use tax transactions and the associated internal accounting controls.
- Any information or materials necessary to clarify AP.301.2 through AP.301.9.

AP.302. Submitting the Pre-Audit Analysis

AP.302.1. The Pre-Audit Analysis must be signed and dated.

AP.302.2. Submit the Pre-Audit Analysis to
Florida Department of Revenue
Certified Audit Program MS 1-4600
PO Box 5139
Tallahassee, FL 32314-5139

References

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.
The form is available online at floridarevenue.com/forms.*

Form DR-342000

Request to Conduct a Certified Audit

Rule 12-25.037, F.A.C.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-2, FLORIDA ADMINISTRATIVE CODE

ORGANIZATION AND GENERAL INFORMATION

REPEALING RULE(S) 12-2.022, 12-2.023, 12-2.024, 12-2.025, 12-2.026

SUMMARY OF PROPOSED RULE

The Department is submitting Rules 12-2.022, 12-2.023, 12-2.024, 12-2.025, and 12-2.026, F.A.C., for repeal.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed changes repeal administrative rules that contain provisions that are no longer applicable, include internal procedures, or are duplicative of statute, and therefore, do not constitute a rule.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

Under s. 120.54(2)(a), F.S., agencies are not required to publish a Notice of Rule Development when the intended action is the repeal of a rule. The purpose of rulemaking activities related to Rules 12-2.022, 12-2.023, 12-2.024, 12-2.025, and 12-2.026, F.A.C., is to repeal all five rules. Therefore, a Notice of Rule Development was not published, nor was a rule development workshop scheduled.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-2.022	Public Inspection and Copying
12-2.023	Final Orders Required to be Indexed
12-2.024	Listing of Final Orders
12-2.025	Designation of Official Reporter
12-2.026	Numbering of Final Orders

PURPOSE AND EFFECT: The proposed changes repeal administrative rules that contain provisions that are no longer applicable, include internal procedures, or are duplicative of statute, and therefore, do not constitute a rule.

SUMMARY: The Department is submitting Rules 12-2.022, 12-2.023, 12-2.024, 12-2.025, and 12-2.026, F.A.C., for repeal.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 120.53(1)(c), 120.533, 213.06(1), 409.2557(3), 409.256(17), 409.2563(16), FS

LAW IMPLEMENTED: 120.53(2), (3), (4), 409.256, 409.2563, FS

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-2.022 Public Inspection and Copying.

Rulemaking Authority 120.53(1)(c), 213.06(1), 409.2557(3), 409.256(17), 409.2563(16) FS. Law Implemented 120.53(2)(a) FS. History–New 11-11-92, Amended 3-7-07, Repealed XX-XX-XX.

12-2.023 Final Orders Required to be Indexed.

Rulemaking Authority 120.53(1)(c), 213.06(1), 409.2557(3)(p), 409.256(17), 409.2563(16) FS. Law Implemented 120.53(2) FS. History–New 11-11-92, Amended 3-7-07, Repealed XX-XX-XX.

12-2.024 Listing of Final Orders.

Rulemaking Authority 120.533, 213.06(1) FS. Law Implemented 120.53(2) FS. History–New 11-11-92, Repealed XX-XX-XX.

12-2.025 Designation of Official Reporter.

Rulemaking Authority 120.53(1)(c), 213.06(1) FS. Law Implemented 120.53(4) FS. History–New 11-11-92, Amended 3-7-07, Repealed XX-XX-XX.

12-2.026 Numbering of Final Orders.

Rulemaking Authority 120.53(1)(c), 213.06(1) FS. Law Implemented 120.53(2), (3), (4), 409.256, 409.2563 FS. History–New 11-11-92, Amended 3-7-07, Repealed XX-XX-XX.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE

PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS; TAXPAYER
RECORDKEEPING AND RETENTION REQUIREMENTS

AMENDING RULES 12-24.001, 12-24.002, 12-24.003, 12-24.004, 12-24.010

SUMMARY OF PROPOSED RULE

Amendments to Rules 12-24.001, 12-24.002, 12-24.003, 12-24.004, and 12-24.010, F.A.C., remove requirements for certain reemployment tax agents to electronically file reemployment tax reports and updates the requirement for filing corrections to the Employer's Quarterly Report by electronic means.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 27, Chapter 2020-10, Laws of Florida, amended section 443.163, F.S., repealing the requirement for reemployment tax agents who prepared and reported for 100 or more employees in any quarter during the preceding state fiscal year to file the Employer's Quarterly Report (Form RT-6) by electronic means. This law also requires those employers required to file the Employer's Quarterly Report (Form RT-6) by electronic means must file corrections to those reports by electronic means. The purpose of the proposed amendments is to update the rule to reflect these statutory changes.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on September 2, 2020 (Vol. 46, No. 172, p. 3529), to advise the public of the proposed changes to Rules 12-24.001, 12-24.002, 12-24.003, 12-24.004, 12-24.010, F.A.C., and to provide that, if requested in writing and not deemed

unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. As of September 10, 2020, no request has been received, and no workshop has been held.

No written comments have been received by the Department.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-24.001	Scope of Rules
12-24.002	Definitions
12-24.003	Requirements to File or to Pay Taxes by Electronic Means
12-24.004	Enrollment
12-24.010	General Administrative Provisions; Voluntary Participation; Confidentiality; Granting of Waivers From Electronic Filing Requirements

PURPOSE AND EFFECT: Section 27, Chapter 2020-10, Laws of Florida, amended section 443.163, F.S., repealing the requirement for reemployment tax agents who prepared and reported for 100 or more employees in any quarter during the preceding state fiscal year to file the Employer's Quarterly Report (Form RT-6) by electronic means. This law also requires those employers required to file the Employer's Quarterly Report (Form RT-6) by electronic means must file corrections to those reports by electronic means. The purpose of the proposed amendments is to update the rule to reflect these statutory changes.

SUMMARY: Amendments to Rules 12-24.001, 12-24.002, 12-24.003, 12-24.004, and 12-24.010, F.A.C., remove requirements for certain reemployment tax agents to electronically file reemployment tax reports and updates the requirement for filing corrections to the Employer's Quarterly Report by electronic means.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or

regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1), F.S.

LAW IMPLEMENTED: 119.071(5), 202.30, 206.485, 213.755, 220.21(2), (3), 443.163, F.S..

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-24.001 Scope of Rules.

Part I of this rule chapter sets forth the rules to be used by the Department of Revenue in the administration of ~~Sections sections~~ 202.30, 206.485, 213.755, and 220.21(2) and (3), F.S., authorizing the Executive Director to require taxpayers specified by statute or rule to pay taxes and fees and to file tax returns by electronic means. Part I of this rule chapter also sets forth the rules to be used by the Department in administering ~~Section section~~ 443.163, F.S., ~~authorizing the Executive Director to require reemployment tax agents specified by statute or rule to pay taxes and to file returns by electronic means.~~

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, XX-XX-XX.

12-24.002 Definitions.

For the purposes of ~~Part part~~ I of this rule chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section.

(1) through (14) No change

(15) “Reemployment tax agent” means a person who submits a payment or an Employer’s Quarterly Report (Form RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.) on behalf of an employer, that prepared and reported the Employer’s Quarterly Report (Form RT-6) for 100 or more employers in any calendar quarter in the preceding state fiscal year. For the purposes of this definition, “prepared and reported” means the completion of the Employer’s Quarterly Report (Form RT-6) and the submission of the completed report directly to the Data Collection Center. An reemployment tax agent is not required to pay taxes by electronic means, but if the agent voluntarily chooses to submit payment by electronic means, the payment must be submitted in accordance with these rules.

(16) through (19) No change

(20) “Tax type” means a tax, surtax, surcharge, or fee that is subject to remittance of payments, and the submission of tax returns, information reports, or data, by electronic means to the Department. The tax types for which taxpayers ~~or reemployment tax agents~~ will be required to pay amounts due and/or submit tax returns, information reports, or data by electronic means are as follows:

(a) through (o) No change

(p) Solid waste fees, including the new tire fee (waste tire fee) and the new or remanufactured battery fee, ÷

(21) through (22) No change

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, XX-XX-XX.

12-24.003 Requirements to File or to Pay Taxes by Electronic Means.

(1) No change

(2) The following taxpayers must pay taxes, surtaxes, surcharges, and fees and file tax returns by electronic means during the succeeding calendar year when the taxpayer:

(a) through (d) No change

(e) Filed an Employer’s Quarterly Report (Form RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.), including a Correction to Employer’s Quarterly or Annual Domestic Report (Form RT-8A, incorporated by

reference in Rule 73B-10.037, F.A.C.), for ten (10) or more employees in any calendar quarter during the preceding state fiscal year.

(3) The following taxpayers must file tax returns by electronic means:

(a) through (b) No change

~~(c) Any reemployment tax agent who prepared and reported Form RT-6 (Employer's Quarterly Report) for 100 or more employers in any calendar quarter during the preceding state fiscal year.~~

(4) No change

(5)(a) No change

(b) The Department will notify taxpayers ~~and reemployment tax agents~~ who initially meet the requirements to participate on the basis of prior state fiscal year tax payments at their last address of record. Once notified of this requirement, the taxpayer ~~or reemployment tax agent~~ must transmit by electronic means all payments and/or returns for that tax type as provided in this rule.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 6-28-10, 2-17-15, XX-XX-XX.

12-24.004 Enrollment.

(1)(a) On or before November 1 (January 1 for taxpayers remitting only reemployment tax), the Department will notify every taxpayer ~~or reemployment tax agent~~ required to pay a tax, surtax, surcharge, or fee, or to file a tax return by electronic means in the upcoming calendar year when:

1. The taxpayer ~~or reemployment tax agent~~ is not currently enrolled to pay that tax, surtax, surcharge, or fee or to file that tax return by electronic means; or,

2. The taxpayer ~~or reemployment tax agent~~ is voluntarily enrolled to pay or to file by electronic means and will be required to pay that tax, surtax, surcharge, or fee or to file that tax return by electronic means in the upcoming calendar year.

(b) The notification by the Department will include:

1. No change

2. An explanation of the options from which the taxpayer ~~or reemployment tax agent~~ must choose to pay taxes or fees or to file tax returns by electronic means.

(2) Enrollment for e-Services Program requires the submission of the following information:

(a) through (e) No change

(f) If completed by an independent tax preparer or a ~~an~~ reemployment tax agent, the preparer's taxpayer identification number or reemployment tax agent number;

(g) The tax and/or fee type(s) for which the taxpayer ~~or reemployment tax agent~~ is enrolling;

(h) through (i) No change

(3) No change

(4) Upon receipt of enrollment information, the Department will assign confidential user information directly to the enrollee ~~the taxpayer or reemployment tax agent enrolling~~.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 2-17-15, XX-XX-XX.

12-24.010 General Administrative Provisions; Voluntary Participation; Confidentiality; Granting of Waivers From Electronic Filing Requirements.

(1) through (3) No change

(4)(a) The Department is authorized to waive the requirement that a taxpayer ~~or reemployment tax agent~~ submit tax returns by electronic means, if the taxpayer ~~or reemployment tax agent~~ can establish that he or she is unable to comply with e-filing requirements. To request a waiver the taxpayer ~~or reemployment tax agent~~ must complete and submit Form form DR-654, Request for Waiver From Electronic Filing (incorporated by reference in Rule 12-24.011, F.A.C.),² to establish in writing the basis under which such waiver is requested. The Department will verify the information submitted on the form and will respond in writing to the taxpayer after reviewing the form.

(b) Grounds for approving a waiver include, but are not limited to:

1. No change

2. The taxpayer ~~or reemployment tax agent~~ does not have a modem; or

3. The taxpayer ~~or reemployment tax agent~~ does not have access to the Internet.

(c) A waiver shall be valid for up to two years, and the issuance of a subsequent waiver will be contingent on the taxpayer ~~or reemployment tax agent~~ working with the Department during the current waiver period to address the issues that originally necessitated the issuance of the waiver. The requirement to work with the Department to address the issues that necessitated a waiver means the taxpayer ~~or reemployment tax agent~~ will: discuss existing computer capabilities with the Department; consider any assistance, recommendations, or training the Department offers; and implement any Department recommendation that enables the taxpayer ~~or reemployment tax agent~~ to submit returns by electronic means, unless the taxpayer ~~or reemployment tax agent~~ can establish that the circumstances or reasons as set forth in sections 202.30(2)(b), 213.755(9)(a) and (b), 220.21(2) or 443.163(3), F.S., continue to apply.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 2-17-15, XX-XX-XX.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE
REFUNDS
AMENDING RULE 12-26.003

SUMMARY OF PROPOSED RULE

Rule 12-26.003, F.A.C., is amended to include reference to s. 213.21, F.S., to conform the rule with revisions to s. 213.21, F.S., made by Section 24, Chapter 2020-10, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 24, Chapter 2020-10, L.O.F., amends the period in which a taxpayer may file a claim for refund for any transactions that occur during an audit period. When a taxpayer is engaged in an informal conference pursuant to s. 213.21, F.S., the statute of limitations for filing a claim for refund will be tolled during the informal protest period. The purpose of the proposed amendment to Rule 12-26.003, F.A.C., is to update the rule to reflect this statutory change.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 26, 2020 (Vol. 46, No. 167, p. 3387), to advise the public of the proposed changes to Rule 12-26.003, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. As of September 10, 2020, no request has been received, and no workshop has been held. No written comments have been received by the Department.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-26.003: Application for Refund

PURPOSE AND EFFECT: Section 24, Chapter 2020-10, L.O.F., amends the period in which a taxpayer may file a claim for refund for any transactions that occur during an audit period. When a taxpayer is engaged in an informal conference pursuant to s. 213.21, F.S., the statute of limitations for filing a claim for refund will be tolled during the informal protest period. The purpose of the proposed amendment to Rule 12-26.003, F.A.C., is to update the rule to reflect this statutory change.

SUMMARY: Rule 12-26.003, F.A.C., is amended to include reference to s. 213.21, F.S., to conform the rule with revisions to s. 213.21, F.S., made by Section 24, Chapter 2020-10, L.O.F.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), F.S.

LAW IMPLEMENTED: 95.091(3), 198.29(1), 199.232(5), 202.23, 213.21, 213.235, 213.255, 213.34, 213.345, 215.26, 220.725, 624.5092, 624.511, 624.518, F.S.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-26.003 Application for Refund.

(1) Except as otherwise provided by Sections 213.21 and section 213.345, F.S., for the tolling of the refund period, the application for refund required by section 215.26, F.S., must be filed with the Department within three years after the date the tax was paid, or the right to the refund is barred.

(2) through (4) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 213.06(1) FS. Law Implemented 95.091(3), 198.29(1), 199.232(5), 202.23, 213.21, 213.235, 213.255, 213.34, 213.345, 215.26, 220.725, 624.5092, 624.511, 624.518 FS. History—New 11-14-91, Amended 4-18-93, 4-18-95, 4-2-00, 10-4-01, 9-28-04, 4-16-18, 1-1-21.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULE 12A-19.100

SUMMARY OF PROPOSED RULE

Revisions to Rule 12A-19.100, F.A.C., are required to implement changes to an existing form used in the administration of communications services taxes, including the removal of Weeki Wachee from the list of local jurisdictions, pursuant to HB 1215 (signed by Governor DeSantis, but not assigned a chapter law number). Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12A-19.100, F.A.C., is to adopt, by reference, changes to forms used to report the Florida communications services tax, which are limited to annual tax rate adjustments for local jurisdictions.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on September 2, 2020 (Vol. 46, No. 172, p. 3529), to advise the public of the proposed changes to Rule 12A-19.100, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. As of September 10, 2020, no request has been received, and no workshop has been held. No written comments have been received by the Department.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12A-19.100: Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-19.100, F.A.C., is to adopt, by reference, changes to forms used to report the Florida communications services tax, which are limited to annual tax rate adjustments for local jurisdictions.

SUMMARY: Revisions to Rule 12A-19.100, F.A.C., are required to implement changes to an existing form used in the administration of communications services taxes, including the removal of Weeki Wachee from the list of local jurisdictions, pursuant to HB 1215 (signed by Governor DeSantis, but not assigned a chapter law number). Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7), F.S.

LAW IMPLEMENTED: 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.151, 202.16(2),

(4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2), F.S.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-19.100 Public Use Forms.

(1)(a) No change

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center;~~ or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Department’s TDD at 1(800)367-8331 or (850)922-1115.

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
<u>XX/XX</u>	<u>January 2021 –</u>	<u>January 1, 2021 –</u>
01/20	January 2020 – <u>December 2020</u>	January 1, 2020 – <u>December 31, 2020</u>
01/19	January 2019 – December 2019	January 1, 2019 – December 31, 2019
01/18	January 2018 – December 2018	January 1, 2018 – December 31, 2018
01/17	January 2017 – December 2017	January 1, 2017 – December 31, 2017
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016
01/16	January 2016 – June 2016	January 2016 – June 30, 2016
07/15	July 2015 – December 2015	July 1, 2015 – December 31, 2015

01/15	January 2015 – June 2015	January 1, 2015 – June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011
08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005
01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004

01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004
12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003
10/03	October 2003	October 1, 2003 – October 31, 2003
06/03	June 2003 – September 2003	June 1, 2003 – September 30, 2003
03/03	March 2003 – May 2003	March 1, 2003 – May 31, 2003
01/03	January 2003 – February 2003	January 1, 2003 – February 28, 2003
12/02	December 2002	December 1, 2002 – December 31, 2002
11/02	November 2002	November 1, 2002 – November 30, 2002
10/02	October 2002	October 1, 2002 – October 31, 2002
01/02	January 2002 – September 2002	January 1, 2002 – September 30, 2002
12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001

Form Number	Title	Effective Date
(3)	No change	
(4)(a) <u>DR-700016</u>	<u>Florida Communications Services Tax Return (R. XX/XX)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-)	<u>XX/XX</u>
(a) through (tt)	No change; renumbered (b) through (uu)	
(5) through (13)	No change	

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History–New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 3-25-20, XX-XX-XX.



Name Address City/State/ZIP

Check here if you are discontinuing your business and this is your final return (see page 15).

BUSINESS PARTNER NUMBER

FEIN

Grid for Business Partner Number and FEIN

FROM: REPORTING PERIOD TO:

Grid for Reporting Period (Month, Day, Year)

Handwritten Example Typed Example

Handwritten and Typed examples of tax amounts

Use black ink.

- 1. Tax due on sales subject to 4.92% state and .15% gross receipts portions of communications services tax... 2. Tax due on sales subject to 2.37% gross receipts portion of communications services tax... 3. Tax due on sales subject to local portion of communications services tax... 4. Tax due for direct-to-home satellite services... 5. Total communications services tax... 6. Collection allowance... 7. Net communications services tax due... 8. Penalty... 9. Interest... 10. Adjustments... 11. Multistate credits... 12. Amount due with return

AUTHORIZATION Under penalties of perjury, I declare that I have read this return and that the facts stated in it are true [ss. 92.525(2), 202.27(5), and 837.06, Florida Statutes]. Table with fields for Type or print name, Authorized signature, Date, Preparer (type or print name), Preparer's signature, Date, Contact name (type or print name), Contact phone number, Contact email address.

Payment Coupon

DO NOT DETACH

To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules.

DOR USE ONLY

Postmark or hand delivery date grid

Business Partner Number Reporting Period

Grid for Business Partner Number and Reporting Period

Business Address

Check here if your address or business information changed and enter changes below.

New location address:

Telephone number: ()

New mailing address:

Check here if payment was transmitted electronically.

Amount due grid

Payment is due on the 1st and LATE if postmarked or hand delivered after

DR-700016



Where to send payments and returns

Make check payable to and send with return to:

FLORIDA DEPARTMENT OF REVENUE

PO BOX 6520

TALLAHASSEE FL 32314-6520

or

File online using the Department's website at floridarevenue.com/taxes/filepay.

File electronically . . . it's easy!

The Department maintains a free and secure website to file and pay communications services tax.

To file and pay, go to the Department's website at floridarevenue.com/taxes/filepay.

DRAFT



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
ALACHUA				
Unincorporated area			0.0750	
Alachua			0.0582	
Archer			0.0582	
Gainesville			0.0617	
Hawthorne			0.0582	
High Springs			0.0582	
La Crosse			0.0402	
Micanopy			0.0570	
Newberry			0.0582	
Waldo			0.0582	
BAKER				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
BAY				
Unincorporated area			0.0234	
Callaway			0.0572	
Lynn Haven			0.0572	
Mexico Beach			0.0338	
Panama City			0.0572	
Panama City Beach			0.0572	
Parker			0.0572	
Springfield			0.0572	
BRADFORD				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
BREVARD				
Unincorporated area			0.0582	
Cape Canaveral			0.0582	
Cocoa			0.0582	
Cocoa Beach			0.0582	
Grant-Valkaria			0.0582	
Indialantic			0.0640	
Indian Harbour Beach			0.0582	
Malabar			0.0582	
Melbourne			0.0653	
Melbourne Beach			0.0582	
Melbourne Village			0.0582	
Palm Bay			0.0582	
Palm Shores			0.0582	
Rockledge			0.0582	
Satellite Beach			0.0582	
Titusville			0.0582	
West Melbourne			0.0612	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
BROWARD				
Unincorporated area			0.0572	
Coconut Creek			0.0572	
Cooper City			0.0572	
Coral Springs			0.0572	
Dania Beach			0.0582	
Davie			0.0570	
Deerfield Beach			0.0572	
Fort Lauderdale			0.0572	
Hallandale Beach			0.0572	
Hillsboro Beach			0.0170	
Hollywood			0.0572	
Lauderdale Lakes			0.0582	
Lauderdale-by-the-Sea			0.0572	
Lauderhill			0.0572	
Lazy Lake			0.0110	
Lighthouse Point			0.0672	
Margate			0.0582	
Miramar			0.0572	
North Lauderdale			0.0572	
Oakland Park			0.0592	
Parkland			0.0572	
Pembroke Park			0.0572	
Pembroke Pines			0.0592	
Plantation			0.0572	
Pompano Beach			0.0572	
Sea Ranch Lakes			0.0572	
Southwest Ranches			0.0572	
Sunrise			0.0572	
Tamarac			0.0572	
West Park			0.0572	
Weston			0.0572	
Wilton Manors			0.0612	
CALHOUN				
Unincorporated area			0.0264	
Altha			0.0602	
Blountstown			0.0602	
CHARLOTTE				
Unincorporated area			0.0582	
Punta Gorda			0.0582	
CITRUS				
Unincorporated area			0.0224	
Crystal River			0.0522	
Inverness			0.0532	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
CLAY				
Unincorporated area			0.0652	
Green Cove Springs			0.0582	
Keystone Heights			0.0582	
Orange Park			0.0582	
Penney Farms			0.0582	
COLLIER				
Unincorporated area			0.0280	
Everglades City			0.0460	
Marco Island			0.0280	
Naples			0.0592	
COLUMBIA				
Unincorporated area			0.0582	
Fort White			0.0120	
Lake City			0.0582	
DESOTO				
Unincorporated area			0.0314	
Arcadia			0.0602	
DIXIE				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
DUVAL				
Atlantic Beach			0.0582	
Baldwin			0.0682	
Jacksonville Beach			0.0582	
Jax Duval (City of Jacksonville)			0.0582	
Neptune Beach			0.0582	
ESCAMBIA				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
FLAGLER				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
FRANKLIN				
Unincorporated area			0.0150	
Apalachicola			0.0420	
Carrabelle			0.0642	
PAGE TOTAL				



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Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
GADSDEN				
Unincorporated area			0.0264	
Chattahoochee			0.0602	
Greensboro			0.0592	
Gretna			0.0482	
Havana			0.0602	
Midway			0.0450	
Quincy			0.0602	
GILCHRIST				
Unincorporated area			0.0234	
Bell			0.0500	
Fanning Springs			0.0612	
Trenton			0.0572	
GLADES				
Unincorporated area			0.0244	
Moore Haven			0.0180	
GULF				
Unincorporated area			0.0234	
Port St. Joe			0.0572	
Wewahitchka			0.0572	
HAMILTON				
Unincorporated area			0.0090	
Jasper			0.0540	
Jennings			0.0570	
White Springs			0.0560	
HARDEE				
Unincorporated area			0.0184	
Bowling Green			0.0560	
Wauchula			0.0560	
Zolfo Springs			0.0282	
HENDRY				
Unincorporated area			0.0244	
Clewiston			0.0582	
La Belle			0.0482	
HERNANDO				
Unincorporated area			0.0214	
Brooksville			0.0552	
HIGHLANDS				
Unincorporated area			0.0274	
Avon Park			0.0612	
Lake Placid			0.0612	
Sebring			0.0612	
PAGE TOTAL				



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Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
HILLSBOROUGH				
Unincorporated area			0.0540	
Plant City			0.0712	
Tampa			0.0662	
Temple Terrace			0.0680	
HOLMES				
Unincorporated area			0.0244	
Bonifay			0.0642	
Esto			0.0140	
Noma			0.0070	
Ponce De Leon			0.0330	
Westville			0.0150	
INDIAN RIVER				
Unincorporated area			0.0244	
Fellsmere			0.0582	
Indian River Shores			0.0582	
Orchid			0.0270	
Sebastian			0.0582	
Vero Beach			0.0572	
JACKSON				
Unincorporated area			0.0254	
Alford			0.0220	
Bascom			0.0202	
Campbellton			0.0592	
Cottondale			0.0592	
Graceville			0.0592	
Grand Ridge			0.0592	
Greenwood			0.0592	
Jacob City			0.0592	
Malone			0.0592	
Marianna			0.0592	
Sneads			0.0592	
JEFFERSON				
Unincorporated area			0.0164	
Monticello			0.0500	
LAFAYETTE				
Unincorporated area			0.0234	
Mayo			0.0250	
LAKE				
Unincorporated area			0.0254	
Astatula			0.0500	
Clermont			0.0582	
Eustis			0.0582	
Fruitland Park			0.0582	
Groveland			0.0582	
Howey-in-the-Hills			0.0582	
Lady Lake			0.0582	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
LAKE - continued				
Leesburg			0.0582	
Mascotte			0.0582	
Minneola			0.0582	
Montverde			0.0570	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
LEE				
Unincorporated area			0.0391	
Bonita Springs			0.0391	
Cape Coral			0.0552	
Estero			0.0391	
Fort Myers			0.0552	
Fort Myers Beach			0.0552	
Sanibel			0.0552	
LEON				
Unincorporated area			0.0602	
Tallahassee			0.0690	
LEVY				
Unincorporated area			0.0234	
Bronson			0.0300	
Cedar Key			0.0260	
Chiefland			0.0572	
Fanning Springs			0.0612	
Inglis			0.0572	
Otter Creek			0.0120	
Williston			0.0572	
Yankeetown			0.0622	
LIBERTY				
Unincorporated area			0.0180	
Bristol			0.0642	
MADISON				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
MANATEE				
Unincorporated area			0.0244	
Anna Maria			0.0582	
Bradenton			0.0632	
Bradenton Beach			0.0632	
Holmes Beach			0.0582	
Longboat Key			0.0582	
Palmetto			0.0602	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
MARION				
Unincorporated area			0.02235	
Bellevue			0.0562	
Dunnellon			0.0572	
McIntosh			0.0572	
Ocala			0.0572	
Reddick			0.0180	
MARTIN				
Unincorporated area			0.0214	
Indiantown			0.0552	
Jupiter Island			0.0552	
Ocean Breeze			0.0250	
Sewalls Point			0.0342	
Stuart			0.0552	
MIAMI-DADE				
Unincorporated area			0.0572	
Aventura			0.0570	
Bal Harbour Village			0.0572	
Bay Harbor Islands			0.0572	
Biscayne Park			0.0572	
Coral Gables			0.0572	
Cutler Bay			0.0572	
Doral			0.0572	
El Portal			0.0610	
Florida City			0.0592	
Golden Beach			0.0262	
Hialeah			0.0637	
Hialeah Gardens			0.0572	
Homestead			0.0592	
Indian Creek Village			0.0120	
Key Biscayne			0.0572	
Medley			0.0672	
Miami			0.0572	
Miami Beach			0.0572	
Miami Gardens			0.0572	
Miami Lakes			0.0572	
Miami Shores Village			0.0622	
Miami Springs			0.0572	
North Bay Village			0.0540	
North Miami			0.0572	
North Miami Beach			0.0572	
Opa-locka			0.0572	
Palmetto Bay			0.0572	
Pinecrest			0.0602	
South Miami			0.0572	
Sunny Isles Beach			0.0572	
Surfside			0.0572	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
MIAMI-DADE - continued				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0572	
MONROE				
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0612	
Layton			0.0090	
Marathon			0.0612	
NASSAU				
Unincorporated area			0.0244	
Callahan			0.0510	
Fernandina Beach			0.0572	
Hilliard			0.0582	
OKALOOSA				
Unincorporated area			0.0260	
Cinco Bayou			0.0542	
Crestview			0.0552	
Destin			0.0552	
Fort Walton Beach			0.0592	
Laurel Hill			0.0310	
Mary Esther			0.0532	
Niceville			0.0580	
Shalimar			0.0530	
Valparaiso			0.0552	
OKEECHOBEE				
Unincorporated area			0.0140	
Okeechobee			0.0570	
ORANGE				
Unincorporated area			0.0528	
Apopka			0.0642	
Bay Lake			0.0030	
Belle Isle			0.0552	
Eatonville			0.0552	
Edgewood			0.0552	
Lake Buena Vista			0.0030	
Maitland			0.0552	
Oakland			0.0552	
Ocoee			0.0552	
Orlando			0.0552	
Windermere			0.0552	
Winter Garden			0.0552	
Winter Park			0.0602	
OSCEOLA				
Unincorporated area			0.0602	
Kissimmee			0.0602	
St. Cloud			0.0590	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
PALM BEACH				
Unincorporated area			0.0632	
Atlantis			0.0570	
Belle Glade			0.0572	
Boca Raton			0.0602	
Boynton Beach			0.0582	
Briny Breezes			0.0582	
Cloud Lake			0.0292	
Delray Beach			0.0582	
Glen Ridge			0.0582	
Golf			0.0582	
Greenacres			0.0704	
Gulf Stream			0.0582	
Haverhill			0.0320	
Highland Beach			0.0582	
Hypoluxo			0.0652	
Juno Beach			0.0582	
Jupiter			0.0582	
Jupiter Inlet Colony			0.0582	
Lake Clarke Shores			0.0582	
Lake Park			0.0592	
Lake Worth			0.0582	
Lantana			0.0602	
Loxahatchee Groves			0.0582	
Manalapan			0.0220	
Mangonia Park			0.0622	
North Palm Beach			0.0582	
Ocean Ridge			0.0260	
Pahokee			0.0582	
Palm Beach			0.0582	
Palm Beach Gardens			0.0410	
Palm Beach Shores			0.0612	
Palm Springs			0.0592	
Riviera Beach			0.0582	
Royal Palm Beach			0.0582	
South Bay			0.0570	
South Palm Beach			0.0620	
Tequesta			0.0582	
Wellington			0.0582	
Westlake			0.0582	
West Palm Beach			0.0602	
PASCO				
Unincorporated area			0.0244	
Dade City			0.0582	
New Port Richey			0.0622	
Port Richey			0.0570	
San Antonio			0.0140	
St. Leo			0.0582	
Zephyrhills			0.0612	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
PINELLAS				
Unincorporated area			0.0582	
Belleair			0.0582	
Belleair Beach			0.0660	
Belleair Bluffs			0.0582	
Belleair Shore			0.0300	
Clearwater			0.0572	
Dunedin			0.0592	
Gulfport			0.0672	
Indian Rocks Beach			0.0290	
Indian Shores			0.0582	
Kenneth City			0.0570	
Largo			0.0622	
Madeira Beach			0.0632	
North Redington Beach			0.0572	
Oldsmar			0.0642	
Pinellas Park			0.0600	
Redington Beach			0.0600	
Redington Shores			0.0582	
Safety Harbor			0.0712	
Seminole			0.0582	
South Pasadena			0.0632	
St. Petersburg			0.0622	
St. Pete Beach			0.0630	
Tarpon Springs			0.0632	
Treasure Island			0.0582	
POLK				
Unincorporated area			0.0582	
Auburndale			0.0582	
Bartow			0.0672	
Davenport			0.0412	
Dundee			0.0632	
Eagle Lake			0.0602	
Fort Meade			0.0592	
Frostproof			0.0592	
Haines City			0.0582	
Highland Park			0.0060	
Hillcrest Heights			0.0170	
Lake Alfred			0.0582	
Lake Hamilton			0.0432	
Lake Wales			0.0582	
Lakeland			0.0703	
Mulberry			0.0582	
Polk City			0.0582	
Winter Haven			0.0692	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
PUTNAM				
Unincorporated area			0.0244	
Crescent City			0.0570	
Interlachen			0.0582	
Palatka			0.0582	
Pomona Park			0.0582	
Welaka			0.0582	
ST. JOHNS				
Unincorporated area			0.0214	
Marineland			0.0070	
St. Augustine			0.0552	
St. Augustine Beach			0.0552	
ST. LUCIE				
Unincorporated area			0.0244	
Fort Pierce			0.0582	
Port St. Lucie			0.0582	
St. Lucie Village			0.0220	
SANTA ROSA				
Unincorporated area			0.0218	
Gulf Breeze			0.0582	
Jay			0.0190	
Milton			0.0642	
SARASOTA				
Unincorporated area			0.0542	
Longboat Key			0.0582	
North Port			0.0632	
Sarasota			0.0592	
Venice			0.0582	
SEMINOLE				
Unincorporated area			0.0572	
Altamonte Springs			0.0654	
Casselberry			0.0602	
Lake Mary			0.0582	
Longwood			0.0612	
Oviedo			0.0616	
Sanford			0.0760	
Winter Springs			0.0652	
SUMTER				
Unincorporated area			0.0234	
Bushnell			0.0562	
Center Hill			0.0572	
Coleman			0.0572	
Webster			0.0572	
Wildwood			0.0572	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
SUWANNEE				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
TAYLOR				
Unincorporated area			0.0244	
Perry			0.0622	
UNION				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
VOLUSIA				
Unincorporated area			0.0552	
Daytona Beach			0.0552	
Daytona Beach Shores			0.0552	
DeBary			0.0552	
DeLand			0.0552	
Deltona			0.0652	
Edgewater			0.0552	
Flagler Beach			0.0540	
Holly Hill			0.0552	
Lake Helen			0.0552	
New Smyrna Beach			0.0552	
Oak Hill			0.0552	
Orange City			0.0552	
Ormond Beach			0.0552	
Pierson			0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
WAKULLA				
Unincorporated area			0.0582	
Sopchoppy			0.0180	
St. Marks			0.0570	
WALTON				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
WASHINGTON				
Unincorporated area			0.0264	
Caryville			0.0602	
Chipley			0.0622	
Ebro			0.0140	
Vernon			0.0620	
Wausau			0.0602	
PAGE TOTAL				
GRAND TOTAL (carry forward to next page)				



If you complete Schedule I, then you must also complete Summary of Schedule I. Attach the schedule, summary, and all other supporting schedules to the tax return.

Summary of Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number			
F. 4.92% State Tax and .15% Gross Receipts Tax		G. 2.37% Gross Receipts Tax		H. Local Tax	
1. Taxable sales (Col. B grand total)		4. Taxable sales (Col. C grand total)			
2. State tax rate (.0492) and gross receipts tax rate (.0015)	.0507	5. Gross receipts tax rate (.0237)	.0237		
3. State 4.92% plus .15% gross receipts tax due (Enter this amount on Page 1, Line 1)		6. Gross receipts tax due (Enter this amount on Page 1, Line 2)		7. Local tax due (Column E grand total). (Enter this amount on Page 1, Line 3)	

DRAFT



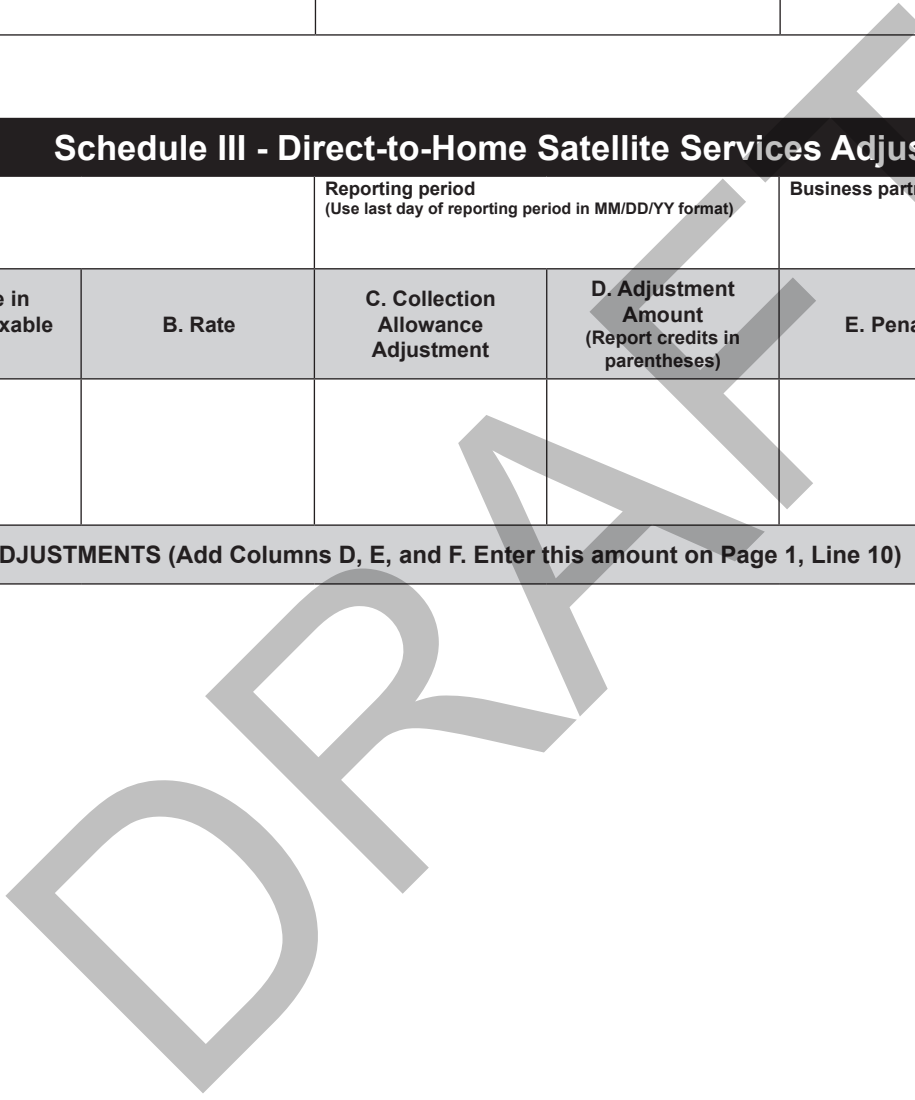
Direct-to-home satellite service providers must complete Schedule II (and Schedule III, if needed) and attach to the tax return.

Schedule II - Direct-to-Home Satellite Services

Business name		Business partner number
A. Taxable Sales	B. 11.44% Tax Rate	C. Net Tax Due Enter this amount on Page 1, Line 4.
	.1144	

Schedule III - Direct-to-Home Satellite Services Adjustments

Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)	Business partner number		
A. Change in Reported Taxable Sales	B. Rate	C. Collection Allowance Adjustment	D. Adjustment Amount (Report credits in parentheses)	E. Penalty	F. Interest
G. TOTAL ADJUSTMENTS (Add Columns D, E, and F. Enter this amount on Page 1, Line 10)					





If you complete Schedule IV, attach it to the tax return.
See Instructions for completing this Schedule.

Schedule IV - Adjustments											
Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)			Business partner number						
State Tax Calculation						Local Tax Calculation			Penalty and Interest		
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	H. Collection Allowance Adjustment	I. Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest	
COUNTY:											
Unincorporated Area:											
CITY:											
CITY:											
CITY:											
COUNTY:											
Unincorporated Area:											
CITY:											
CITY:											
CITY:											
COUNTY:											
Unincorporated Area:											
CITY:											
CITY:											
CITY:											
TOTAL:											
Gross Receipts Calculation											
L. Change in Reported Taxable Sales (See instructions)		M. Rate		N. Collection Allowance Adjustment (See instructions)		O. Adjustment Amount (Report credits in parentheses)		P. Penalty		Q. Interest	
Penalty and Interest Calculation											
R. Net Tax Adjustments (Add Cols. E, I and O)				+		S. Penalty (Add Cols. J and P)		+		T. Interest (Add Cols. K and Q)	
										U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)	



If you complete Schedule V, attach it to the tax return.
See Instructions for completing this Schedule.

Schedule V - Multistate Credits						
Business name					Business partner number	
A. Local Jurisdiction	Applied Period		Local Tax Credits	State Tax Credits	Gross Receipts Credits	Direct-to-Home Satellite
	B. Beginning Date (MMDDYYYY)	C. Ending Date (MMDDYYYY)	D. Multistate Credits	E. Multistate Credits	F. Multistate Credits	G. Multistate Credits
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COLUMN TOTALS:						
H. TOTAL CREDITS: (Add totals of Columns D through G. Enter this amount on Page 1, Line 11.)						

Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)

DR-700016N
R. XX/XX
Page 19 of 24

General Information and Instructions

Who must file a return?

All registered dealers of communications services must file a *Florida Communications Services Tax Return* (Form DR-700016).

What is the communications services tax?

Communications services tax is imposed on voice, data, audio, video, or any other information or signal transmitted by any medium. The tax includes:

- a state portion imposed by section (s.) 202.12, Florida Statutes (F.S.);
- a gross receipts portion imposed by s. 203.01, F.S., but collected and administered under Chapter 202, F.S.; and
- a local portion imposed by s. 202.19, F.S.

Services subject to tax

Examples of services subject to the tax include:

- Local, long distance, and toll telephone
- Voice over Internet Protocol (VoIP) telephone
- Video service (e.g., television programming and streaming)
- Direct-to-home satellite
- Mobile communications
- Private communications
- Pager and beeper
- Telephone charge made at a hotel or motel
- Facsimiles (fax), when not provided in the course of professional or advertising services
- Telex, telegram, and teletypewriter

Services not subject to tax

Examples of services not subject to the tax include:

- Information services (these services may include electronic publishing, web-hosting services, or end user 900-number services)
- Internet access services, electronic mail services, electronic bulletin board services, or similar online computer services
- Sale or recharge of prepaid calling arrangements
- Pay telephone charges

Bundled Services: Generally, when taxable and nontaxable services or goods are bundled together and sold for one sales price, the entire charge is subject to tax. However, any portion of a charge for other services or goods that are not communications services (such as Internet access) are not subject to the tax, if the charge can be reasonably identified in your books and records. Please note that such charges may be subject to sales and use tax pursuant to Chapter 212, F.S. Also, charges for items described in s. 202.11(13)(a), F.S., are always subject to communications services tax.

Exemptions

Transactions exempt from the tax include:

- Sales for resale.
- Sales to federal government agencies.
- Sales to state, local, and municipal governments.
- Sales to religious and educational organizations, and homes for the aged that are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- Sales to holders of a direct pay permit for communications services.

Partial exemption for residential service

Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portion of the tax. Residential service is subject to the 2.37 percent gross receipts tax and local tax. This partial exemption does not apply to the sale of mobile communications service, video service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S.

Tax Rates

The rate for the state portion is 4.92 percent (.0492). The total rate for the gross receipts portion is 2.52 percent (.0252), which is composed of .15 percent (.0015) and 2.37 percent (.0237). The rate for direct-to-home satellite services is 11.44 percent (.1144). Each taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local tax rates, visit the Department's website at floridarevenue.com/taxes/cst.

When are returns due?

Returns are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

When is payment due?

To avoid penalty and interest, you must initiate electronic payments and receive a confirmation number no later than 5:00 p.m. ET on the business day prior to the 20th. Keep the confirmation number in your records. For a list of payment deadlines for initiating electronic payments on time, visit floridarevenue.com/forms, select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

Payments mailed to the Department are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

Where to send payments and returns

Make check payable to and send with return to:

Florida Department of Revenue
PO BOX 6520
TALLAHASSEE FL 32314-6520

You may electronically file and pay using the Department's website at floridarevenue.com/taxes/filepay.

Penalty for late payments

A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the total amount due. See chart on next page.

Late payments include additional tax due as a result of changes in siting of previously reported sales from a local jurisdiction with a lower tax rate to a local jurisdiction with a higher tax rate, if the provider has not used an address database that meets the requirements of s. 202.22, F.S.

Days Late	Rate
1-30	10%
31-60	20%
61-90	30%
91-120	40%
over 120	50%

Interest on late payments

Interest is due on late payments and is accrued from the date tax is late until it is paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. To obtain interest rates:

- Visit the Department's website at floridarevenue.com/taxes/rates.
- Call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

If you change your business name, mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online at floridarevenue.com/taxes/updateaccount.

How can I get more information?

If you have questions about this form or the filing requirements for this tax, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Completing the Return

Business partner number - This is a unique identifier assigned by the Department when you register. The business partner number appears on your *Communications Services Tax Certificate of Registration* (DR-700014). Please be sure that this number is recorded on the return and all schedules before submission.

Proper collection of tax - "Tax due" is not a straight percentage calculation using the "Taxable sales" columns of Schedule I. The tax rates are preprinted on the schedule as a convenience, but the amount of tax entered in the "tax due" columns should never be less than the actual amount of tax charged.

Supporting schedules - All supporting schedules are required to process the return. Failure to submit supporting schedules will delay the processing of the return and/or any refund that may be associated with the return. Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

Signature - The return must be signed by a person who is authorized to sign on behalf of the dealer. Failure to include an authorized signature will delay the processing of the return and/or any refund that may be associated with the return.

Line-by-Line Instructions

Enter all demographic information requested on Page 1 of the return, if the return is not personalized.

Note: Complete Schedules I through V, if applicable, before completing Lines 1-12 of the return.

Line 1 - Tax due on sales subject to 4.92 percent state and .15 percent gross receipts portions of communications services tax. Enter the amount from Summary of Schedule I, Column F, Line 3 (Page 15).

Line 2 - Tax due on sales subject to 2.37 percent gross receipts portion of communications services tax. Enter the amount from Summary of Schedule I, Column G, Line 6 (Page 15).

Line 3 - Tax due for sales subject to local portion of communications services tax. Enter the amount from Summary of Schedule I, Column H, Line 7 (Page 15).

Line 4 - Tax due for direct-to-home satellite services. Enter total from Schedule II, Column C (Page 16).

Line 5 - Total communications services tax. Add Lines 1 through 4 and enter the result.

Line 6 - Collection allowance. If the collection allowance rate is not preprinted on the return, check the box for the collection allowance that applies to this filing period. Multiply the collection allowance rate by the amount on Line 5 and enter the result.

Determining the collection allowance:

- Only timely filed returns with payments are entitled to a collection allowance.
- If you submit a timely filed return and payment and use the Department of Revenue (DOR) database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., to situs customers you may apply a .75 percent (.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a .75 percent (.0075) collection allowance.
- If you file a timely return and payment and do not use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you must apply a .25 percent (.0025) collection allowance.
- Direct pay permit holders do not receive a collection allowance on amounts accrued but not collected from customers.

Line 7 - Net communications services tax due. Subtract Line 6 from Line 5 and enter the result.

Line 8 - Penalty. A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.

Line 9 - Interest. Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. See "Interest on late payments" on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result.

Line 10 - Adjustments. Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (*amount*).

Line 11 - Multistate credits. Enter the Total Credits from Schedule V, Column H (Page 18).

Line 12 - Amount due with return. Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result.

Signature. The return must be signed by a person who is authorized to sign on behalf of the provider. **Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.**

Schedule I State, Gross Receipts, and Local Taxes Due

Who must complete this schedule?

Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.) Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

Important Notes about Schedule I:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Note on bad debts: Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

Schedule I, Columns A through E (Pages 3-14)

Column A - Local jurisdiction. You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.

Column B - Taxable sales subject to 4.92 percent state tax and .15 percent gross receipts tax. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

Note: Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portions of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite

service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37 percent gross receipts tax and local tax.

Column C - Taxable sales subject to 2.37 percent gross receipts and local taxes. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

Column D - Local tax rates. A list of local rates by jurisdiction is preprinted. **Note:** Local rates can change. You may verify current rates at floridarevenue.com/taxes/cst.

Column E - Local tax due. Enter the total local tax collected and/or accrued for taxable transactions reported in Column C, on the line corresponding to the appropriate local jurisdiction.

Summary of Schedule I, Columns F-H (Page 15)

Column F - 4.92 percent state tax and .15 percent gross receipts tax.

Line 1 - Taxable sales. Enter the grand total from Schedule I, Column B.

Line 2 - State tax rate (.0492) and gross receipts tax rate (.0015). The state tax rate of .0507 is preprinted. This rate is comprised of both the 4.92 percent state portion and the .15 percent gross receipts portion.

Line 3 - State tax due. Enter the total 4.92 percent state tax plus the .15 percent gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1. Also enter the amount on Page 1, Line 1.

Column G - 2.37 percent gross receipts tax.

Line 4 - Taxable sales. Enter the grand total from Schedule I, Column C.

Line 5 - Gross receipts tax rate. The gross receipts tax rate of .0237 is preprinted.

Line 6 - Gross receipts tax due. Enter the gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4. Also enter the amount on Page 1, Line 2.

Column H - Local tax.

Line 7 - Local tax due. Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

Schedule II Direct-to-Home Satellite Services

Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

Important Notes about Schedule II:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Note on bad debts: Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine

the amount of bad debt. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

Column A - Taxable sales. Enter total taxable sales of direct-to-home satellite communications services.

Column B - Tax rate. The direct-to-home satellite services tax rate of .1144 is preprinted.

Column C - Net tax due. Enter the total communications services tax collected and/or accrued for taxable sales reported on Schedule II, Column A. Also enter the amount on Page 1, Line 4.

Schedule III Direct-to-Home Satellite Services Adjustments

Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule to report adjustments to previous filing periods.

Important notes about Schedule III:

- Complete a separate Schedule III for each applied period that you are adjusting.
- Make photocopies of Schedule III as needed.
- The amount of credit claimed on Schedule III cannot exceed the amount of tax reported on Schedule II. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

Note on bad debts: Providers may choose to report bad debt credits on Schedule III instead of netting them on Schedule II. The credit amount should be reported as a reduction in taxable sales in Column A. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

Column A - Change in reported taxable sales. Enter the net change in taxable sales. This is the total of the taxable sales which are either being added to or deleted from transactions previously reported. Report negative amounts in parentheses (*amount*).

Column B - Rate. Enter the appropriate rate for the applied period that you are adjusting.

Column C - Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a **decrease** in taxable sales. If Column A (Change in reported taxable sales) is a decrease (negative number), multiply .0075 by the amount of tax collected and/or accrued on the amount in Column A. The result should be entered as a positive number in Column C. If a collection allowance was not taken on the original return or the adjustment results in an **increase** in taxable sales, this section does not apply. Enter 0 (zero) in Column C.

Column D - Adjustment amount. Subtract Column C from the amount of tax collected and/or accrued for sales transactions reported in Column A. Enter the result. Report negative amounts in parentheses (*amount*).

Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in an increase in tax due.

Column E - Penalty. See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

Column F - Interest. See "Interest on late payments" on Page 19 for information on calculating the interest due.

Column G - Total adjustments. Sum the totals of Columns D, E, and F. Enter the result in Column G and on Page 1, Line 10.

Schedule IV Adjustments

Who must complete this schedule?

Communications services providers (except direct-to-home satellite service providers) must use this schedule to:

- Report corrections or adjustments to previous reporting periods. This schedule must be used to correct state or local tax siting errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.
- Report adjustments in taxable sales due to credits.
- Take credit for tax paid to a vendor on services that have been resold.

Important notes about Schedule IV:

- Complete a separate Schedule IV for each applied period that you are adjusting.
- Make photocopies of Schedule IV as needed.
- The amount of credit claimed on Schedule IV cannot exceed the amount of tax reported on Schedule I. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

Note on bad debts: Providers may choose to report bad debt credits on Schedule IV instead of netting them on Schedule I. The credit amount should be reported as a reduction in taxable sales in Column B. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

Column A - Local jurisdiction. Enter the names of the jurisdiction(s) for which you have adjustments. Attach additional sheets as needed.

State Tax Calculation

Column B - Change in reported taxable sales. Enter the net change in taxable sales on the line corresponding to the appropriate county jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

Column C - Rate. Enter the appropriate rate for the applied period you are adjusting. For periods July 2015 and later, the state rate is 5.07 percent, which is a combination of the 4.92 percent state portion and the .15 percent gross receipts portion.

Column D - Collection allowance adjustment. Collection allowance adjustments for state tax are required for transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an **increase** in taxable sales for a prior applied period or

a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

If Column B (change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column B.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column B.

Column E - Adjustment amount. Subtract Column D from the tax collected and/or accrued for the sales reported in Column B, and enter the result.

Local Tax Calculation

Column F - Change in reported taxable sales. Enter the net change in taxable sales for the appropriate jurisdiction(s). The net change in taxable sales may include a reduction for eligible debts. Report negative amounts in parentheses (amount).

When changes in taxable sales are due to situsing or reporting errors and tax has not been refunded to the customer, use the following calculations to determine the change in taxable sales.

If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., adjustments to taxable sales should be made by reallocating the original local tax due amount reported in the wrong jurisdiction to the correct jurisdiction. The tax should be reallocated regardless of the tax rate originally used or the tax rate of the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction.

Example 1: \$1,113.09 in local tax due was originally reported in Jurisdiction A (tax rate 1.10 percent), but should have been reported in Jurisdiction B (tax rate 2.10 percent). Calculate the change (decrease) in taxable sales for Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by its current tax rate. (EX: \$1,113.09 divided by .0110 = \$101,190.00). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction B by dividing the tax due originally reported in Jurisdiction A by the current tax rate for Jurisdiction B. (EX: \$1,113.09 divided by .0210 = \$53,004.29).

Example 2: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10 percent), but should have been reported in Jurisdiction A (tax rate 1.10 percent). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

If you are using a database that does not meet the requirements of s. 202.22, F.S., you should identify the taxable sales and local tax due amounts to be reallocated, the tax rates for the jurisdictions where

the tax was originally reported (incorrect jurisdiction), and where the tax should be reported (correct jurisdiction).

If the correct jurisdiction has a higher tax rate, the original taxable sales amount will be used to claim a credit in the incorrect jurisdiction. This same taxable sales amount will be used in the correct jurisdiction to calculate tax due. When multiplied by the tax rates, a higher local tax due amount in the correct jurisdiction will result. Note that additional local tax resulting from the transfer to a jurisdiction with a higher tax rate will be due, along with penalty and interest. See "Penalty and Interest Calculation."

Example 3: \$101,190.00 in taxable sales was originally reported in Jurisdiction A (tax rate 1.10 percent) but should have been reported in Jurisdiction B (tax rate 2.10 percent). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10 percent) in the appropriate columns. Report the decrease in parentheses. Report the change (increase) in taxable sales (\$101,190.00) in Jurisdiction B and the tax rate (2.10 percent) in the appropriate columns. The additional tax will be due, along with penalty and interest.

If the rate of the correct jurisdiction is the same as or lower than the original (incorrect) jurisdiction, the tax due amount reported should be used to claim a credit in the original (incorrect) jurisdiction and this same tax due amount reported in the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction. When tax is transferred to a jurisdiction with a lower rate, calculated taxable sales will not match actual sales to customers but will provide the information needed to correct the allocation of tax reported.

Example 4: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10 percent), but should have been reported in Jurisdiction A (tax rate 1.10 percent). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

Column G - Rate. Enter the appropriate local rate for the applied period you are adjusting.

Column H - Collection allowance adjustment. Collection allowance adjustments are required for all transfers of tax between jurisdictions and any transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an **increase** in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column H.

When a jurisdictional transfer results in a transfer to a jurisdiction with the same or higher tax rate, the collection allowance adjustment must be capped at the amount claimed on the original return (i.e., no additional collection allowance will be granted on additional tax due as a result of the transfer).

If Column F (Change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column H.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075

by the tax collected and/or accrued for sales being decreased in Column F.

- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column I - Adjustment amount. Subtract Column H from the tax collected and/or accrued for the sales reported in Column F, and enter the result. Report negative amounts in parentheses (*amount*).

Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in additional tax due, except corrections of state or local tax siting errors (revenue reported in the wrong jurisdiction). If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you will be held harmless for tax, penalty, and interest that would have accrued otherwise as a result of the additional tax due on transfers between jurisdictions. If you do not use a database as specified in the previous sentence you will not be held harmless and the additional tax due from the transfer to the jurisdiction with the higher tax rate will be due, along with penalty and interest.

Column J - Penalty. See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

Column K - Interest. See "Interest on late payments" on Page 19 for information on calculating the interest due.

Gross Receipts Calculation

Column L - Change in reported taxable sales. Enter the net change in taxable sales. The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

Column M - Rate. Enter the 2.37 percent gross receipts rate.

Column N - Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column N.

If Column F (change in reported taxable sales), is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column N.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column O - Adjustment amount. Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result. Report negative amounts in parentheses (*amount*).

Column P - Penalty. See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

Column Q - Interest. See "Interest on late payments" on Page 19 for information on calculating the interest due.

Column R - Net tax adjustments. Add the totals of Columns E, I, and O and enter the result. Report negative amounts in parentheses (*amount*).

Column S - Penalty. Add the totals of Columns J and P and enter the result.

Column T - Interest. Add the totals of Columns K and Q and enter the result.

Column U - Total adjustments. Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses (*amount*).

Schedule V Multistate Credits

Who may complete this schedule?

Upon proof that you have paid a communications services tax legally imposed on a provider by another state or local jurisdiction, you may take a credit against the Florida communications services tax imposed on the provider for the same services not to exceed your Florida tax liability in the relevant local jurisdiction for the current filing period. Any credit amount exceeding the current month's tax liability must be claimed on a subsequent return. Complete Columns A through F. Direct-to-home satellite service providers must complete only Column G.

Note: Proof of communications services tax legally imposed on the provider by another state must be submitted at the time the credit is claimed. Copies of supporting documents must be included with your return or faxed to 850-410-2816, attention CST Return Reconciliation. Failure to submit proof will result in the denial of the credit claimed.

Column A - Local jurisdiction. Enter the county(ies) or municipality(ies) for which multistate credits apply.

Columns B and C - Applied period. Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

Local Tax Credits

Column D - Multistate credits. Enter the amount of the eligible multistate credit in each jurisdiction. Report negative amounts in parentheses (*amount*).

State Tax Credits

Column E - Multistate credits. Enter the amount of the eligible multistate credits in each county. Report negative amounts in parentheses (*amount*).

Gross Receipts Credits

Column F - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

Direct-to-Home Satellite

Column G - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

Column H - Total credits. Add the totals of Columns D through G and enter the result in Column H and on Page 1, Line 11.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE

TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND NATURAL GAS FUEL

AMENDING RULES 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, 12B-5.300, and 12B-5.400

SUMMARY OF PROPOSED RULE

Rules 12B-5.050, 12B-5.060, 12B-5.080, and 12B-5.400, F.A.C., are amended to adjust the maximum bond amount in the rules to match the statutory changes in Sections 14 and 16, Chapter 2020-10, L.O.F.

Rule 12B-5.140, F.A.C., is amended to adjust the penalty amount for violations of the provisions for marking dyed diesel fuel to reflect the statutory change.

Rule 12B-5.150, F.A.C., is amended to include revisions to forms currently used to administer fuel taxes, including the removal of notarization statements, and removal of the bond requirement for alternative fuel, which is no longer required. A new form is added to calculate the additional bond due for taxpayers whose current bond is less than three months of tax liability.

Rule 12B-5.300, F.A.C., is amended to update the reduction of the aviation fuel tax, provide the calculation method for the additional refund amount for qualified air carriers, and remove the expired provisions regarding the sale of aviation fuel to certain commercial air carriers.

Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Sections 14 and 16, Chapter 2020-10, L.O.F., increased the maximum bond amount required for each terminal supplier, exporter, producer/importer of pollutants, or wholesaler, except a municipality, county, school board, state agency, federal agency, or special district which is licensed under Part I of Chapter 206, F.S., from \$100,000 to \$300,000 effective July 1, 2020. Section 15, Chapter 2020-10, L.O.F., amended the penalty amount

assessed against any person who fails to provide or post the required notice regarding dyed diesel fuel pursuant to s. 206.8741, F.S. The purpose of the proposed amendments is to update Rules 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, and 12B-5.400 to reflect these statutory changes.

The purpose of additional proposed revisions to Rule 12B-5.150 incorporate changes to forms regarding notarization requirements.

The purpose of revisions to Rule 12B-5.300, F.A.C., is to incorporate the 2018 reduction of aviation fuel tax from 6.9 cents per gallon to 4.27 cents per gallon, as well as the additional refund amount allowed for qualified air carriers. Revisions to the rule remove provisions which expired July 1, 2019, pursuant to Section 6 of Chapter 2016-220, L.O.F.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 26, 2020 (Vol. 46, No. 167, pp. 3388-3389), to advise the public of the proposed changes to Rules 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, 12B-5.300, and 12B-5.400, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. As of September 10, 2020, no request has been received, and no workshop has been held. No written comments have been received by the Department.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12B-5.050	Terminal Suppliers
12B-5.060	Wholesalers
12B-5.080	Exporters
12B-5.140	Dyeing and Marking; Mixing
12B-5.150	Public Use Forms
12B-5.300	Aviation Fuel Licensees
12B-5.400	Producers and Importers of Pollutants

PURPOSE AND EFFECT: Sections 14 and 16, Chapter 2020-10, L.O.F., increased the maximum bond amount required for each terminal supplier, exporter, producer/importer of pollutants, or wholesaler, except a municipality, county, school board, state agency, federal agency, or special district which is licensed under Part I of Chapter 206, F.S., from \$100,000 to \$300,000 effective July 1, 2020. Section 15, Chapter 2020-10, L.O.F., amended the penalty amount assessed against any person who fails to provide or post the required notice regarding dyed diesel fuel pursuant to s. 206.8741, F.S. The purpose of the proposed amendments is to update Rules 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, and 12B-5.400 to reflect these statutory changes.

The purpose of additional proposed revisions to Rule 12B-5.150 incorporate changes to forms regarding notarization requirements.

The purpose of proposed revisions to Rule 12B-5.300, F.A.C., is to incorporate the 2018 reduction of aviation fuel tax from 6.9 cents per gallon to 4.27 cents per gallon, as well as the additional refund amount allowed for qualified air carriers.

SUMMARY: Rules 12B-5.050, 12B-5.060, 12B-5.080, and 12B-5.400, F.A.C., are amended to adjust the maximum bond amount in the rules to reflect the statutory changes in Sections 14 and 16, Chapter 2020-10, L.O.F.

Rule 12B-5.140, F.A.C., is amended to adjust the penalty amount for violations of the provisions for marking dyed diesel fuel to reflect the statutory change.

Rule 12B-5.150, F.A.C., is amended to include revisions to forms currently used to administer fuel taxes, including the increased bond amount, the removal of notarization statements, and the removal of the bond requirement for alternative fuel, which is no longer required.

Rule 12B-5.300, F.A.C., is amended to update the reduction of the aviation fuel tax, provide the calculation method for the additional refund amount for qualified air carriers, and remove the expired provisions regarding the sale of aviation fuel to certain commercial air carriers.

Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY:

206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 206.8741(1), 206.97, 213.06(1), 213.755(8), F.S.

LAW IMPLEMENTED: 119.071(5), 206.01, 206.01(4), 206.01(21), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.03, 206.04, 206.05, 206.051, 206.052, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.413, 206.414, 206.416, 206.43, 206.44, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8741, 206.8745, 206.8745(3), 206.90, 206.91, 206.92, 206.97, 206.9815, 206.9825, 206.9835,

206.9865, 206.9875, 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 212.0501, 213.255, 213.37, 213.755, F.S.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.050 Terminal Suppliers.

(1) No change

(2) Licensing and Bonding.

(a) No change

(b) Bonding.

1. Prior to becoming licensed, each new terminal supplier applicant must submit, to the Department, a bond which equals 3 times the estimated average monthly fuel tax levied under Chapter 206, F.S., for each type of fuel that will be sold, but such bond will not exceed a maximum of \$300,000 ~~\$100,000~~ for each product type (motor fuel, diesel, and aviation fuel).

2. A terminal supplier that has filed bonds of less than \$300,000 ~~\$100,000~~ for each product type (motor fuel, diesel, and aviation fuel) will be notified by the Department when its liability increases to an amount that requires an increase in its bond.

(3) through (6) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law

Implemented 206.01, 206.02, 206.05, 206.41, 206.413, 206.414, 206.43, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.97, 206.9815, 206.9941, 206.9942, 213.755 FS.

History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, 3-25-20, 1-1-21.

12B-5.060 Wholesalers.

(1) No change

(2) Licensing and Bonding.

(a) No change

(b)1. Each wholesaler that is licensed pursuant to Section 206.02, F.S., will be required to furnish a bond to the Department in a sum of not more than ~~\$300,000~~ \$100,000, for each product type (motor fuel, diesel fuel, and aviation fuel).

2. through 9. No change

(c) A person who is licensed as a wholesaler and an importer will file bonds as follows:

1. through 3. No change

4. If the wholesaler bond is less than ~~\$300,000~~ \$100,000, an additional bond for motor fuel will be calculated and added to the wholesale bond based on the estimated average monthly gallons to be imported, multiplied by the maximum Local Option Fuel Tax rate, charged in this State, multiplied by three.

(3) through (6) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented

206.01(4), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485, 206.86, 206.90, 206.91, 206.9825, 213.755 FS.

History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21.

12B-5.080 Exporters.

(1) No change

(2) Licensing and Bonding.

(a) through (b) No change

(c) Bonding.

1. An exporter's bond will be equal to three times the total state and local option taxes that would be due if the fuel was sold for highway use in Florida.

2. An exporter, who is also bonded as a wholesaler, will obtain a bond which will be the difference between the wholesaler bond and the ~~\$300,000~~ \$100,000 maximum bond for motor fuel, diesel fuel, and aviation fuel.

(3) through (6) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41, 206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21.

12B-5.140 Dyeing and Marking; Mixing.

(1) Marking and Dyeing.

(a) The dyeing and marking of diesel fuel will follow the requirements of 48.4082-1, Treasury Regulations (February 26, 2002, hereby incorporated by reference in this rule), and shall conform to the Environmental Protection Agency's high sulfur diesel fuel requirements as found in 40 C.F.R. Chapter 1, s. 80.29 (January 18, 2001, hereby incorporated by reference in this rule).

(b) Persons found in violation of the marking requirements will be subject to a penalty of \$2,500 for each month such failure occurs, pursuant to Section 206.8741(6).

(c) Persons found in violation of the dyeing provisions will be subject to the penalty imposed under Section 206.872(11), F.S.

(2) Mixing.

(a) through (b) No change

(c)1. The discovery by the Department of dye in any fuel storage facility that is not properly marked for off highway or other exempt use as dyed fuel will be prima facie evidence of a violation of Section 206.8741, F.S., and subject to the penalty imposed under Section 206.8741(6) ~~206.872(11)~~, F.S.

2. Unless the misfueling incident has been previously reported, persons found in violation of the marking provisions will be subject to a penalty of \$2,500 per month such failure occurs ~~the greater of \$10 for each gallon of diesel fuel involved or \$1,000, and no refund of tax paid on the diesel fuel will be granted.~~

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.59(1), 206.8741(1), 213.06(1) FS. Law Implemented 206.8741, 206.8745(3) FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, 1-20-14, 1-1-21.

12B-5.150 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department and are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s website at www.floridarevenue.com; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays) ; or, 3) ~~visiting any local Department of Revenue Service Center; or,~~ 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2)	No change	
(3) DR-156	Florida Fuel or Pollutants Tax Application (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____41386)	<u>01/21</u> 01/20
(4) DR-156R	Renewal Application for Florida Fuel/Pollutants License (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____08975)	<u>01/21</u> 01/18
(5) DR-156T	Florida Temporary Fuel Tax Application (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40799)	<u>01/21</u> 07/19
(6) DR-157	Fuel or Pollutants Tax Surety Bond (R-10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____03580)	<u>01/21</u> 01/14
(7) DR-157A	Assignment of Time Deposit (R-09/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____00854)	<u>01/21</u> 01/12
(8) DR-157B	Fuel or Pollutants Tax Cash Bond (R-10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____03581)	<u>01/21</u> 01/14
(9) DR-157W	Bond Worksheet Instructions (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____41387)	<u>07/20</u> 01/20
(10)	No change	

(11) DR-176	Application for Air Carrier Fuel Tax License (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____08977)	<u>01/21 01/18</u>
(12) through (37)	No change	

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 1-1-21.

12B-5.300 Aviation Fuel Licensees.

(1) Definitions.

(a) “Air carrier” means any carrier that is in the business of transporting persons or property for compensation or hire by air.

(b) “Aviation turbine fuel” means diesel fuel, kerosene, or jet fuel determined by the American Society of Testing Materials and classified as D-1655 or other current specifications.

(c) “Qualified air carrier” means air carriers conducting scheduled operations or all-cargo operations that are authorized under 14 C.F.R. § 121, 129, or 135.

(2) No change

(3) Exempt Sales.

(a) through (b) No change

~~(c) Sales of Aviation Fuel to Certain Commercial Air Carriers.~~

~~1. The sale of aviation fuel by a terminal supplier or wholesaler to an air carrier which offers transcontinental jet service and that, after January 1, 1996, but before July 1, 2016, increases the air carrier’s Florida workforce by more than 1,000 percent and by 250 or more full time equivalent employee positions is exempt from tax.~~

~~2. To qualify for the exemption under this paragraph, air carriers meeting the criteria in subparagraph 1. must submit a written request to the Florida Department of Revenue, Account Management, P.O. Box 6480, Tallahassee, Florida 32314-6480.~~

~~3. Account Management will issue a letter to air carriers that qualify for the exemption, that such carriers have been authorized by the Department to purchase tax free aviation fuel.~~

~~(c) (d) Sale of Undyed Kerosene for Home Heating or Cooking.~~

1. Terminal suppliers who deliver undyed kerosene to a residence for home heating or cooking must accrue the ~~4.27 6.9~~ cents (\$0.0427) excise tax due on the number of gallons delivered on its Terminal Supplier Fuel Tax Return (Form DR-309631, incorporated by reference in ~~Rule rule~~ 12B-5.150, F.A.C.). To obtain a credit for tax accrued, terminal suppliers must complete Schedule 12, Ultimate Vendor Credit, and submit it to the Department with Form DR-309631.

2. Wholesalers that deliver tax-paid undyed kerosene to a residence for home heating or cooking may obtain a credit for the ~~4.27 6.9~~ cents (\$0.0427) excise tax paid to suppliers when filing their Wholesaler/Importer Fuel Tax Returns (Form DR-309632, incorporated by reference in ~~Rule rule~~ 12B-5.150, F.A.C.). To obtain a credit for tax paid, wholesalers must complete Schedule 12, Ultimate Vendor Credit, and submit it with Form DR-309632.

3. through 6. No change

(e) No change; renumbered to (d)

(4) Imposition and Payment of Tax.

(a) Tax Rate. An excise or license tax of ~~4.27 6.9~~ cents (\$0.0427) per gallon is imposed on the sale of aviation fuel or undyed kerosene, either upon importation into this State, or on the first sale at the loading rack of a terminal if imported by a terminal supplier.

(b) No change

(5) through (6) No change

(7) Refunds and Credits.

(a) Refunds to Air Carriers ~~for Wages Paid to Employees.~~

1. Air carriers are ~~Any carrier that is in the business of transporting persons or property for compensation or hire by air will be~~ entitled to a refund and qualified air carriers are entitled to an additional refund of the tax paid on

aviation fuel pursuant to ~~Part part~~ III of ~~Chapter chapter~~ 206, F.S. The ~~total amount of refund paid to air carriers and~~ qualified air carriers shall not exceed the amount of aviation fuel tax paid during the refund period.

2. The refund to air carriers is calculated by multiplying the wages paid to employees of the air carrier, who are based within this State and covered by the provisions of Chapter 443, F.S., by six-tenths of one percent (0.006). The amount of the refund will be an amount not to exceed six tenths of one percent of the wages paid by the air carrier to employees located or based within this State who are covered by the provisions of chapter 443, F.S.

3. The additional refund to qualified air carriers is calculated by multiplying the total Florida tax-paid gallons of aviation fuel purchased during the refund period by 1.42 cents (\$0.0142) per gallon.

~~4. 3-~~ To obtain a refund of aviation fuel tax paid, an air carrier is required to file an Application for Aviation Fuel Refund – Air Carriers (Form DR-191, incorporated by reference in Rule rule 12B-5.150, F.A.C.), with the Department. Form DR-191 must be filed for each calendar quarter no later than the last day of the month immediately following the calendar quarter for which the refund is claimed. The filing day may be extended one additional month when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the last preceding prior quarter's refund application was timely submitted to the Department.

~~5. 4-~~ The Department must receive amended refund Amended applications for the prior calendar quarter by ~~must be received by the Department of~~ the current calendar quarter's deadline.

5. No change; renumbered to 6.

(b) through (c) No change

(8) No change

(9) Commercial Air Carriers; Registration; Reporting.

(a) No change

(b) Reporting. All licensed commercial air carriers are required to file a Florida Air Carrier Fuel Tax Return (Form DR-182, incorporated by reference in Rule rule 12B-5.150, F.A.C.), to report aviation fuel withdrawn from bonded inventories and use in domestic flights or imports of non-tax paid aviation fuel, and to remit tax due at the rate of ~~4.27 6.9~~ cents (\$0.0427) per gallon. Form DR-182 must be filed on or before the 20th day of each month for transactions during the previous month to avoid penalty for late filing. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the

Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(c) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9826, 206.9835, 206.9865, 206.9875, 213.37 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 1-20-14, 1-11-16, 1-10-17, 1-17-18, 1-1-21.

12B-5.400 Producers and Importers of Pollutants.

(1) through (2) No changes

(3) Licensing and Bonding.

(a) through (b) No change

(c) Each terminal supplier, importer, or wholesaler, of pollutants that holds a fuel license must add to its fuel bond an amount to be three times the average monthly pollutants tax paid or due during the preceding twelve calendar months. However, the total amount of the bond must not exceed \$300,000 ~~\$100,000~~.

(d) Each producer or importer of pollutants who does not hold a valid fuel license must file with the Department, a bond in an amount to be three times the average monthly pollutants tax paid or due during the preceding twelve calendar months. The bond shall not exceed \$300,000 ~~\$100,000~~.

(e) No change

(4) through (7) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-17-18, 1-1-21.



Florida Fuel or Pollutants Tax Application

DR-156
R. XX/XX
Rule 12B-5.150, F.A.C.
Effective XX/XX
Page 1 of 9

- Blender
- Carrier
- Exporter
- Importer
- Local Government
- Mass Transit System Provider
- Pollutants
- Retailer of Natural Gas
- Terminal Operator
- Terminal Supplier
- Wholesaler

Florida Fuel or Pollutants Tax Information

Who must register?

Businesses or individuals that must have a license under Chapter 206, Florida Statutes (F.S.), include those who:

- blend taxable with non-taxable fuel
- blend any product with motor or diesel fuel outside the bulk transfer/terminal system for personal use
- export or import product
- sell product defined as motor, diesel, or aviation fuel, unless at retail
- operate a terminal registered with the Internal Revenue Service
- sell natural gas at retail
- deliver fuel

Note: It is a third degree felony to operate without a license.

Use this application to request one or more of the following licenses:

Blender - Any person who blends any product with motor or diesel fuel and who has been licensed or authorized by the Department as a blender.

Carrier - Every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing-head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside Florida.

Exporter - Any person who has met the requirements of section (s.) 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or directly from a terminal rack to a destination outside Florida.

Importer - Any person who has met the requirements of s. 206.051, F.S., and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into Florida by common carrier or company-owned trucks.

Local Government User of Diesel Fuel - Any county, municipality, or school district licensed by the Department to use untaxed or dyed diesel fuel in motor vehicles.

Mass Transit System Provider - Any licensed local transportation company providing local bus service that is open to the public and travels regular routes.

Pollutants - Any person who imports or produces a pollutant. Pollutants include any petroleum product, as well as crude oil, pesticides, ammonia, chlorine, and solvents. A pollutant does not include liquefied petroleum gas, medicinal oils, waxes, or products intended for application to the human body, for use in human personal hygiene, or for human ingestion.

Retailer of Natural Gas - Any person who sells or supplies natural gas fuel to an end user, for use in the fuel supply tank of a motor vehicle. "Natural gas fuel" is defined as any liquefied petroleum gas products, compressed natural gas products, or a combination thereof for use in a motor vehicle.

You are not required to obtain a retailer of natural gas license if:

- You only have facilities for placing natural gas fuel into the supply system of an internal combustion engine fueled by individual portable containers of 10 gallons or less and the natural gas is used for an exempt purpose.
- You have a residential refueling device for natural gas that is located at your primary residence and the gas is for personal use only.

Terminal Operator - Any person who owns, operates, or otherwise controls a terminal. A terminal operator that owns the motor or diesel fuel that is transferred through or stored in the terminal, must also be licensed as a terminal supplier.

Terminal Supplier - Any position holder who has been licensed by the Department as a terminal supplier, has met the requirements of ss. 206.05 and 206.90, F.S., and is registered under s. 4101 of the Internal Revenue Code for transactions involving the bulk storage and transfer of taxable motor or diesel fuels.

Wholesaler - Wholesalers are persons who purchase gasoline, gasohol, diesel, or aviation fuel (undyed kerosene, aviation gasoline, or jet fuel) from terminal suppliers or other wholesalers outside the bulk transfer system, place fuel into storage, and sell fuel to terminal suppliers, other wholesalers, retail dealers, or end users.

A licensed wholesaler must get a separate license to import or export fuel into or out of Florida.

How do I get a Fuel or Pollutants Tax license?

Follow the five-step process below:

Step 1. Application Process – Complete a separate *Florida Fuel or Pollutants Tax Application* (Form DR-156) for each business activity or group of activities operating under one Federal Employer Identification Number (FEIN). Those businesses with more than one fuel activity may apply for different license classifications on one application.

Step 2. Background Check – Applicants requesting a terminal supplier, importer, pollutants, exporter, blender, carrier, terminal operator, wholesaler or retailer of natural gas fuels license must undergo a background check conducted by the Florida Department of Law Enforcement (FDLE), the Federal Bureau of Investigations (FBI), and the Department of Revenue.

- **Department of Revenue Investigative Background Information** - Complete questions 37 through 49 on the *Florida Fuel or Pollutants Tax Application* (Form DR-156).

This information will be used by the Department of Revenue to determine the financial standing of the applicant.

- **Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigation (FBI)** – Information on how to initiate an external background check will be provided by the Department of Revenue upon receipt of your *Florida Fuel or Pollutants Tax Application* (Form DR-156).

Persons required to undergo a background check include:

- The license holder.
- The sole proprietor of the license holder.
- A corporate officer or director of the license holder.
- A general or limited partner of the license holder.
- A trustee of the license holder.
- A member of the unincorporated association license holder.
- A participant in a joint venture of the license holder.
- The owner of any equity interest in the license holder, whether as a common shareholder, general or limited partner, voting trustee, or trust beneficiary.
- An owner of any interest in the license or license holder, including any immediate family member of the owner, or holder of any debt, mortgage, contract, or concession from the license holder, who is able to control the business of the license holder.

Note: Publicly held corporations that are traded on a national securities exchange, mass transit system providers and local governments are exempt from undergoing a background check.

Step 3. Bonding – Florida law requires you to file one or more bonds with the Florida Department of Revenue before a terminal supplier, wholesaler, importer, exporter, or pollutants license may be issued. Other than an importers license, the bond must equal three times the estimated average monthly gallons purchased times the total tax levied, not to exceed \$300,000. An importer's bond must equal 60 days of tax liability. There is not a maximum bond amount for an importers license. A separate bond is required for each product type. If the average is less than \$50, no bond is required.

Complete the *Bond Worksheet* (Form DR-157W). Provide the required *Fuel or Pollutants Tax Surety Bond* (Form DR-157), *Assignment of Time Deposit* (Form DR-157A), *Fuel or Pollutants Tax Cash Bond* (Form DR-157B), or *Irrevocable Letter of Credit* located at floridarevenue.com/forms.

Step 4. Enrolling to File and Pay Electronically – Terminal suppliers, wholesalers/importers, blenders, terminal operators, petroleum carriers, and exporters are required to file and pay electronically. In addition to all other penalties, Florida law imposes a monthly penalty of \$5,000 for failing to file and pay electronically. Enroll to file and pay electronically at floridarevenue.com/taxes/eEnroll or by completing an *Enrollment and Authorization for e-Services* (Form DR-600).

Step 5. Submitting your Application - Mail your application (Form DR-156) and bond worksheet (Form DR-157W) to:

Fuel Unit - Account Management MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160

How much is the license?

A registration fee is not required to obtain a fuel or pollutants license.

When are licenses issued?

The Department will mail the *Fuel/Pollutants License* (Form DR-114) to you when all application requirements have been met. A *Fuel/Pollutants License* authorizes you to begin conducting business for the activities listed on the license. If you do not send the required form(s) to the Department and complete the background investigation(s), we will not be able to approve your application. Licenses are typically issued within two weeks.

A *Fuel/Pollutants License* (Form DR-114) is valid for one year (January 1 – December 31) and must be renewed annually. The Department mails annual renewal forms to all registered certificate holders beginning in October. Be sure to notify the Department of business address changes so that you will receive information and renewal forms. If you do not annually renew your *Fuel/Pollutants License*, you will be required to submit a new registration application and undergo another background investigation.

When do I begin filing tax returns?

Tax returns must be filed monthly, beginning with the month your business opens. A return must be filed even if no tax was collected. A retailer of natural gas is not required to report or pay tax on natural gas fuel purchases until January 1, 2024.

What if I am already doing business and have not applied?

The business owner should immediately stop operating and contact the Account Management Fuel Unit to properly register and make arrangements to calculate and remit any taxes or penalties due.

When do I need to contact the Department of Revenue?

- If you move.
- If you need assistance.
- If you close your business.
- If you change your contact person.
- If you change or add a licensable business activity.

How do I get more information?

- For assistance with this application or general information about fuel tax, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.
- Information and forms are available on the Department's website at floridarevenue.com/forms.

11. Address where business records are maintained (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____

12. Mailing address (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____

13. Corporation Information

A) License Applicant: Date of Incorporation _____

If filing as a corporation, list the state in which you are incorporated: _____

List other states where your corporation has operated or is operating: _____

B) Parent Corporation (if applicable) Parent Corporation FEIN -

Parent Corporation Name _____

Parent Corporation Address _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.

14. Personnel/Partner Information: Full name, social security number (SSN)*, FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (Make copies of this page if additional space is needed.)

A) Name _____ SSN - - (Individual)

Home Address _____ FEIN - (Business)

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

B) Name _____ SSN - - (Individual)

Home Address _____ FEIN - (Business)

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

C) Name _____ SSN - - (Individual)

Home Address _____ FEIN - (Business)

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

D) Name _____ SSN - - (Individual)

Home Address _____ FEIN - (Business)

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

* Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

15. Carrier Information

A) Do you transport petroleum products/fuels over the highways and/or waterways of Florida? YES NO *If "NO," go to question 16.*
 If "YES," are you a common carrier? YES NO *If "NO," go to question 15(B)*
 If "YES," what mode of transportation is used to transport the fuel/petroleum products? Truck Rail Vessel Pipeline

B) **If you are not a common carrier,** list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. (If necessary, attach a separate sheet.)

Make/Model	Year	Vehicle ID Number	Tanker Capacity (in Gallons)

16. Fuel Storage Information

Answer all questions. DO NOT leave any blank.

- 1) Do you have a through-put agreement? YES NO
- 2) Do you deliver fuel directly to retail locations? YES NO
- 3) Do you own, operate or lease any bulk storage tanks in Florida? YES NO

If "YES" to 3, list all below and indicate whether it is owned or leased:

Tank Capacity (in Gallons)	*DEP Number	Physical Location (Address)	Own/Lease

* "DEP number" means the facility identification number assigned by the Florida Department of Environmental Protection to your location. DEP numbers are not assigned to Natural Gas dealers. (If necessary, attach a separate sheet.)

17. Pollutants Storage Information

Will this business produce, import, or remove petroleum pollutants through a terminal rack in Florida? YES NO

If "YES" (check appropriate box(es)):

- Produce Import or cause to be imported (into Florida) Export
- Be entitled to a refund on the following taxable pollutants:
 - Petroleum Products Ammonia Pesticides Chlorine
 - Motor Oil or Other Lubricants Crude Oil Solvents Perchloroethylene
 - Other (specify) _____

List the type of pollutant, location of storage facility, and estimated volume of taxable units imported, produced, or sold in Florida.

Type of Pollutant	Location of Storage Facility	Taxable Units

18. **Bond Information** - Attach a completed DR-157W (*Bond Worksheet*)

19. **List all suppliers of pollutants.**

Name of Supplier	License Number

Licensing Information

20. A) Do you sell or supply natural gas at retail for use in motor vehicles? ----- YES NO
 B) Do you purchase natural gas fuel for use in a motor vehicle from someone other than a natural gas fuel retailer (e.g., a mass transit or waste management company who owns and operates their own filling station)?
 If use is limited to one or more of the following, do not answer "Yes":
 • You purchase natural gas fuel for agricultural purposes.
 • You receive natural gas fuel from a personal refueling device located at your primary residence.
 • You are a state, local, or federal government entity who purchases and uses natural gas fuel in government owned vehicles. ----- YES NO
 C) If you answered "YES" to question 20A or 20B, provide the physical location and the type of natural gas fuel used or sold. If you have more than 5 locations, attach a separate sheet to your application listing the physical address and activity type for each location.

Station No.	Physical Address of Retail Station	Activity Type *
1		
2		
3		
4		
5		

* Activity type is defined as liquefied petroleum gas products (LPG), compressed natural gas products (CNG), or a combination thereof (LPG/CNG) for use in a motor vehicle.

21. A) Do you wholesale motor, diesel, or aviation fuel?----- YES NO
 B) If "YES," do you have (or have you applied for) a wholesaler license? ----- YES NO
 22. Are you a county, municipality, or school district that uses untaxed diesel fuel in motor vehicles? ----- YES NO
 23. Are you a mass transit system providing local bus service that is open to the public and travels regular routes? ----- YES NO
 24. A) Do you have a valid refund permit number? ----- YES NO
 B) If "YES," what is your refund permit number? -----
 25. A) Are you registered to collect and/or remit sales tax? ----- YES NO
 B) If "YES," what is your sales tax registration number? -----
 26. Will this business import fuels into Florida upon which there has been no precollection of Florida tax? YES NO
 27. A) Are you registered as a Position Holder under section 4101 of the Internal Revenue Code for transactions involving the storage and transfer of motor and/or diesel fuel(s)? ----- YES NO
 B) If "YES," what is your federal fuel registration number?-----

28. Do you blend products for use as motor fuel, diesel fuel, or aviation fuel? ----- YES NO
29. Do you transport petroleum products either for yourself or for hire? ----- YES NO
30. If you are applying for a wholesaler license, do you request authority to make deferred fuel tax payments to your supplier by electronic funds transfer? ----- YES NO
31. Do you export fuels from Florida other than by pipeline or marine vessels? ----- YES NO
32. Do you have any other outstanding tax liability with the Department of Revenue? ----- YES NO
33. Have you or other owners, officers, directors, or stockholders with a controlling interest, been convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the laws of any state or the United States? ----- YES NO
34. Blender Information
- A) Do you produce biodiesel fuel from vegetable or animal oils or fats? ----- YES NO
- B) Do you import biodiesel fuel into Florida? ----- YES NO
- C) Do you blend biodiesel fuel with petroleum diesel? ----- YES NO
- D) Do you sell biodiesel fuel or biodiesel blends? ----- YES NO
35. Do you sell aviation fuel at retail for any purpose other than directly into the fuel tank of an airplane? --- YES NO
36. A) Do you own or operate retail stations that sell gasoline, diesel fuel, or aviation fuel posted at retail prices? ----- YES NO
- B) If yes, how many locations do you own or operate? ----- _____

Department of Revenue Investigative Background Information – The following information will be used by the Department to conduct a background investigation. You may attach a separate document if additional space is required. If a question does not apply to your business, enter N/A.

37. What other, if any, active fuel license do your officer or owners hold in any state, including Florida? List the business name, the state, and the license number. List any other business that is associated with fuel in Florida or any other state.

38. List all active Florida sales and use tax registration numbers issued to you, to your company, or to officers or owners of the company.

39. Has the company, owners, or officers ever been issued a fuel license or a sales and use tax license from any state, including Florida, that is now expired? List the type of license, license number, state where the license was issued, and reason for expiration.

40. Describe any affiliation between your company and its primary supplier or customer.
41. Is an occupational license required by the city or county for your business location?
If yes, attach a copy of the current license.
42. If you do not own the property where the business is located or will operate, please provide the name and telephone number of the owner of the property.
43. Other than the address on your application, list all other locations in Florida that your company or representative maintains.
44. Are you currently associated with any fuel business that is located in other states or the State of Florida?
List the state name, company name, and state license type.
45. Are your corporate officers involved or have interest in any other fuel related businesses in any state, including Florida?
If so, list company name, company address, officer's name.
46. Have you ever been denied a license in any state, including Florida?
If so, explain why.
47. Has your corporation, officers, or any affiliated entities ever been part of a bankruptcy proceeding?
If yes, provide specific case details.

48. Has your corporation, officers, or any affiliated entities now or within the past 10 years been involved in any litigation or fuel tax issues in Florida or any other state? If so, provide details.

49. Who has signatory authority on the business bank accounts?

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear that I am duly authorized to make the foregoing application and that the application, including all attachments, represent the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Florida Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Under penalties of perjury, I declare that I have read the foregoing Application, including all attachments, and that the facts stated in it are true to the best of my knowledge and belief.

Signature of Applicant

WARNING :

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

References

The following documents are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-157W	Bond Worksheet Instructions	Rule 12B-5.150, F.A.C.
Form DR-157	Fuel or Pollutants Tax Surety Bond	Rule 12B-5.150, F.A.C.
Form DR-157A	Assignment of Time Deposit	Rule 12B-5.150, F.A.C.
Form DR-157B	Fuel or Pollutants Tax Cash Bond	Rule 12B-5.150, F.A.C.
Form DR-600	Enrollment and Authorization for eServices	Rule 12-24.011, F.A.C.



Renewal Application for Florida Fuel/Pollutants License

DR-156R
R. XX/XX
Rule 12B-5.150, F.A.C.
Effective XX/XX

General Information

For Office Use Only	
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied
Initials _____	Date _____

Who must renew?

Any business who has a retailer of natural gas, wholesaler, importer, exporter, terminal operator, terminal supplier, carrier, blender, air carrier, or pollutants license must apply for renewal.

What does the renewal license cost?

A registration fee is not required to obtain a fuel or pollutants license.

Where do I file this application?

Mail this signed and notarized application to:
Account Management - Fuel Unit MS 1-5730
Florida Department of Revenue
5050 W. Tennessee St.
Tallahassee, Florida 32399-0160.

When is the renewal application due?

A completed application should be mailed to the Department of Revenue **immediately**.

How much time is required to process a renewal application?

All renewal applications received and approved on or before November 30th, will be processed and mailed prior to the December 31st expiration.

Your current License Expires on December 31 of the Current Year.

When do I need to contact the Department of Revenue?

If you:

- Change or add licensed business activities.
- Move.
- Close your business.
- Need assistance.

Reminder!

- Most licensees are also required to maintain a bond in an amount equal to three times the monthly tax liability.
- Tax returns must be filed monthly, even if no tax was collected.

How do I contact the Florida Department of Revenue?

You may write us at the address listed on this page. Once you receive your license number, include it on any written correspondence. All applications must be mailed or delivered directly to the Account Management Fuel Unit in Tallahassee.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Your Current License Expires on December 31 of the Current Year.

DRAFT
This page left blank intentionally.

This application must be completed in its entirety along with the appropriate attachments and be approved by the Florida Department of Revenue prior to December 31st. **WARNING: It is a third-degree felony to operate without a license.**

1. **Federal employer identification number (FEIN)** FEIN: -
or
Social security number (SSN), if FEIN is not available SSN: - -

2. Business Name _____ Phone number _____

3. Trade name, DBA or AKA _____ Fax number _____

4. Contact person _____ Phone number _____ Ext. _____

5. Contact Email Address _____

6. Type and legal organization: (Please check only one)
A) Corporation (check one): C Corp S Corp *If corporation, check any of the appropriate boxes that apply:*
 Publicly held corporation * Privately held corporation Wholly owned subsidiary of a publicly held corporation
B) Partnership (check one): General Limited Joint Venture
C) Limited liability company (check one): Single member Multi-member
 check here if you elected to be treated as a corporation for federal income tax puposes
D) Individual/Sole Proprietorship
E) Business Trust
F) Governmental Agency

* Publicly held corporations must attach Federal Form 10K or the most recent annual report documenting publicly held status.

7. Principal business location address: (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____

8. **Please check each box that applies to your business activity.**
 Wholesaler Terminal Supplier Private Carrier Common Carrier
 Air Carrier Exporter Terminal Operator Blender
 Importer Pollutants Retailer of Natural Gas

9. A) If you are a terminal operator, have you changed the location of or added any terminals? YES NO
B) If "YES," state the number of terminals: _____ and complete the following information for each terminal location address you operate. Attach additional sheets if necessary.

Terminal Location
Address _____
City _____ State _____ ZIP _____
Phone Number _____

Terminal Location
Address _____
City _____ State _____ ZIP _____
Phone Number _____

Terminal Location
Address _____
City _____ State _____ ZIP _____
Phone Number _____

Address where business records are maintained (cannot be a post office box)

10. Street address _____
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____

11. Mailing address _____
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____

12. Parent corporation information (if applicable)
Parent corporation FEIN -
Phone number _____ Ext. _____
Parent corporation name _____
Parent corporation address _____

Answer all questions. DO NOT leave any blank.

13. Owner, partner, officer information

List the primary owner or corporate officer first. Enter the name, social security number, home address and telephone number of the owners, partners or corporate officers. Persons listed below who have not previously undergone a background check must have one completed.

Applicants requesting a terminal supplier, importer, pollutants, exporter, blender, carrier, terminal operator, wholesaler or retailer of natural gas fuels license must undergo a background check conducted by the Florida Department of Law Enforcement (FDLE), the Federal Bureau of Investigations (FBI), and the Department of Revenue.

You must bring two forms of identification when you get your fingerprints scanned. One ID must have your picture and signature, such as a driver license, state identification card or passport. You will also provide personal information such as your full name, address, and social security number for the FBI to conduct the background investigation.

You are responsible for paying all fees.

A) Name _____ SSN - - (Individual)
Home address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____ Phone Number _____ Ext. _____
Corporate or business title _____ Interest/Ownership _____ %

B) Name _____ SSN - - (Individual)
Home address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____ Phone Number _____ Ext. _____
Corporate or business title _____ Interest/Ownership _____ %

C) Name _____ SSN - - (Individual)
Home address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____ Phone Number _____ Ext. _____
Corporate or business title _____ Interest/Ownership _____ %

D) Name _____ SSN -- (Individual)
 Home address _____ FEIN - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign postal code _____ Phone Number _____ Ext. _____
 Corporate or business title _____ Interest/Ownership _____ %

NOTE: Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social Security Numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

14. Private carriers only

List all vehicles added to your fleet that currently do not have cab cards.

Make/Model	Year	Vehicle ID Number	Tank Capacity (in gallons)

15. Fuel storage information

- A) Do you have a through-put agreement? YES NO
 B) Do you deliver fuel directly to retail locations? YES NO
 C) Do you own, operate or lease any bulk storage tanks in Florida? YES NO
 If "YES" to C, list all below and indicate whether it is owned or leased:

Tank Capacity (in Gallons)	*DEP Number	Physical Location (Address)	Own/Lease

* "DEP Number" means the facility identification number assigned by the Florida Department of Environmental Protection to your location. DEP numbers are not assigned to Natural Gas dealers. (If necessary, attach a separate sheet.)

16. Pollutants storage information

Will this business produce, import, or remove petroleum pollutants through a terminal rack in this state? YES NO

If "YES" (check appropriate box(es)):

- Produce Import or cause to be imported (into Florida) Export
- Be entitled to a refund on the following taxable pollutants:
- Petroleum products Ammonia Pesticides Chlorine
- Motor oil or other lubricants Crude Oil Solvents Perchloroethylene
- Other (specify) _____

List the type of pollutant, location of storage facility, and estimated volume of taxable units imported, produced, or sold in Florida.		
Type of Pollutant	Location of Storage Facility	Taxable Units

17. Bond information

The license categories shown below usually require a bond. A wholesaler who has no import or export activity that sells only undyed diesel fuel and that is not authorized by the Department to remit fuel tax to its supplier is not required to have a bond. An applicant applying for a pollutants tax license for the sole purpose of applying for refunds pursuant to section 206.9942, F.S., of tax-paid pollutants is not required to post a bond. Please list the information on the bonds your business currently has secured.

Bond Type	Bond Company Name	Bond Company FEIN	Bond Number	Bond Amount
Motor Fuel				
Diesel Fuel				
Aviation Fuel				
Importer's Bond				
Exporter's Bond				
Pollutants				

18. List all suppliers of pollutants.

Name of Supplier	License Number

Licensing Information

19. Do you wholesale motor, diesel or aviation fuel? _____ YES NO
20. A) Are you registered to collect and/or remit sales tax? YES NO
 B) If "YES," what is your sales tax registration number? _____
21. Will this business import fuels into Florida upon which there has been no prior collection of tax?..... YES NO
22. Do you blend untaxed products for use as motor fuel, diesel fuel or aviation fuel? YES NO

- 23. A) Do you transport petroleum products either for yourself or for hire? YES NO
B) If "YES," what mode of transportation do you use? Truck Rail Vessel Pipeline
- 24. Do you export fuels from this state other than by bulk transfer? YES NO
- 25. Do your business transactions involve the bulk storage and transfer of taxable motor, diesel or aviation fuels?..... YES NO
- 26. A) Are you registered as a Position Holder under §4101 of the Internal Revenue Code for transactions involving the storage and transfer of motor and/or diesel fuel(s)? YES NO
B) If "YES," what is your Federal Fuel Registration Number? _____
- 27. If you are applying for a Wholesaler License renewal, do you request authority to make deferred fuel tax payments to your supplier by electronic funds transfer (EFT)? YES NO
- 28. Do you have any other outstanding tax liability with the Department of Revenue? YES NO
- 29. Have you or other owners, officers, directors, or stockholders with a controlling interest, been convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the laws of any state or of the United States?..... YES NO
- 30. Do you produce biodiesel from vegetable or animal fats? YES NO
- 31. Do you import biodiesel fuel to Florida? YES NO
- 32. Do you blend biodiesel fuel with petroleum diesel? YES NO
- 33. Do you sell biodiesel fuel or biodiesel blends? YES NO
- 34. Do you sell aviation fuel at retail for any purpose other than directly into the fuel tank of an airplane?.... YES NO
- 35. A) Do you own or operate retail stations that sell gasoline, diesel fuel, or aviation fuel posted at retail prices? YES NO
B) If YES, how many locations do you own or operate? _____
- 36. Do you receive tax free aviation fuel under U.S. Custom YES NO
If YES, enter the number of gallons received each month _____
- 37. Do you sell natural gas at retail for use in a motor vehicle?..... YES NO

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear that I am duly authorized to make the foregoing application and that the application, including all attachments represent the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Under penalty of perjury, I declare that I have read the foregoing Application, including all attachments, and the facts state in it are true to the best of my knowledge and belief

Signature of Applicant

WARNING :

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.



Florida Temporary Fuel Tax Application

This application may be used for the following license types:

- temporary importer license
- temporary exporter license
- temporary carrier license
- temporary pollutant license

DR-156T
R. XX-XX
Rule 12B-5.150, F.A.C.
Effective XX-XX
Page 1 of 4

General Information

A person may obtain a temporary importer, exporter, pollutant, or carrier fuel tax license when the Governor of Florida has declared a state of emergency, or when the President of the United States has declared a major disaster in Florida or in any other state or territory of the United States.

Importer means any person that has met the requirements of section (s.) 206.051, Florida Statutes (F.S.), and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into this state by common carrier or company-owned trucks.

Exporter means any person who has met the requirements of s. 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or direct from a terminal rack to a destination outside the state.

Carrier means every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing-head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside the state.

Florida Pollutant Importer means any person who imports into or causes to be imported into Florida, taxable pollutants for sale, use, or otherwise.

When a state of emergency is declared in Florida, a person may obtain an importer or carrier fuel tax license to import or transport fuel into this state.

When a major disaster has been declared in any state or territory other than Florida, a person may obtain an exporter or carrier fuel tax license to export or transport fuel to the state or territory where the disaster has been declared.

A temporary license will expire on the last day of the month after the month in which a license is issued.

A temporary license may be extended for the duration of a declared emergency or major disaster when the licensee makes a written request for such extension.

To qualify for a temporary fuel license you must:

- Have a business location in Florida or in another state, and
- Have a sales tax registration if located in Florida, or
- Have a Florida fuel tax license, or
- Have a fuel license issued in a state other than Florida.

How many applications do I need?

To import, export, transport, or sell motor or diesel fuel in Florida during a declared state of emergency or major disaster, a person must file this application only once to engage in such business.

How do I file this application?

You must:

- Complete the application in its entirety.
- FAX a copy of the application to (850) 245-5867, or
- Scan and email a completed copy of your application to motor_fuel@floridarevenue.com.

Who must file this application?

Any person who seeks to import, export, transport, or sell motor and diesel fuel after the Governor of Florida or the President of the United States has declared a state of emergency or a major disaster.

How much is the registration fee?

A registration fee is not required to get a temporary fuel license.

How do I get more information?

- For assistance with this application or general information about fuel tax, call Taxpayer Services at 850-717-6627, Monday through Friday excluding holidays.
- Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

NOTE: You are authorized to begin the activity for which your license was issued (importer, exporter, carrier or pollutants) on the date this application is faxed or emailed to the Department.

WARNING

It is a third degree felony to operate without a license.



Florida Temporary Fuel Tax Application

1. **Federal Employer Identification Number (FEIN)** -
2. **Business Name** _____ Phone No. () _____
3. **Trade Name, D.B.A. or A.K.A.** _____ Fax No. () _____
4. **Contact Person** _____ Phone No. () _____ ext. _____
5. **Type and Legal Organization: (Please check only one)**
 - A) Corporation (check one): C Corp S Corp
 If corporation, check any of the appropriate boxes that apply:
 Publicly Held Corporation Privately Held Corporation Wholly Owned Subsidiary of a Publicly Held Corporation
 - B) Partnership (check one): General Limited Joint Venture
 - C) Limited Liability Company (check one): Single Member Multi-member
 - D) Individual/Sole Proprietorship
 - E) Business Trust
 - F) Governmental Agency
6. **Principal Business Location Address** (cannot be a PO Box) _____
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____
7. **How would your company like to receive information on Florida fuel tax?** (Please check one)
 - Mail (U.S. Postal Service)
 - Fax Fax Number () _____
 - Email Email address _____
8. **Please check each box that applies to your business activity.**
 - Importer Exporter Common Carrier Private Carrier
9. **Address where business records are maintained** (cannot be a PO Box) _____

 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____
10. **Mailing address** (cannot be a PO Box) _____
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____

Florida Temporary Fuel Tax Application

11. Corporation Information

A) License Applicant Date of Incorporation _____

If filing as a corporation, list the state in which you are incorporated _____

List other states where your corporation has operated or is operating _____

B) Parent Corporation (if applicable) Parent Corporation FEIN -

Parent Corporation Name _____

Parent Corporation Address _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.

12. Personnel/Partner Information: Full name, FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director.

Make copies of this page if additional space is needed.

A) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

B) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

C) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

D) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

Florida Temporary Fuel Tax Application

13. Carrier Information

A) Do you transport petroleum products/fuels over the highways and/or waterways of Florida? YES NO

If "YES," are you a common carrier? YES NO If "NO," go to question 13(B)

If "YES," what mode of transportation is used to transport the fuel/petroleum products?

Truck Rail Vessel Pipeline

B) **If you are not a common carrier**, list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. If necessary, attach a separate sheet.

Make/Model	Year	Vehicle ID Number	Tanker Capacity (in Gallons)

14. Pollutants Storage Information

Will this business import pollutants into this state? YES NO

15. Licensing Information

A) Are you registered to collect and/or remit sales tax? YES NO

B) Will this business import fuels into Florida upon which there has been no precollection of Florida tax?
 YES NO

C) Do you transport petroleum products either for yourself or for hire? YES NO

D) Do you export fuels from this state other than by pipeline or marine vessel? YES NO

E) Do you have a fuel license issued by another state? YES NO

If yes, please provide the state and license number. State _____ License Number _____

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear that I am duly authorized to make the foregoing application and that the application, including all attachments, represent the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Under penalties of perjury, I declare that I have read the foregoing Application, including all attachments, and that the facts stated in it are true to the best of my knowledge and belief.

Signature of Applicant

WARNING:

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.



Mail to:
 Account Management - Fuel Unit
 Florida Department of Revenue
 MS 1-5730
 5050 W Tennessee St
 Tallahassee FL 32399-0160

Fuel or Pollutants Tax Surety Bond

DR-157
 R. XX/XX
 Rule 12B-5.150, F.A.C.
 Effective XX/XX

FLORIDA

Please complete and submit an original bond form for each fuel product type or taxable pollutant. An applicant cannot be issued a fuel license by the Department of Revenue until the proper security is submitted. An importer's bond is required in addition to a wholesaler's bond pursuant to Rule 12B-5.030, F.A.C. For additional information, contact the Account Management Fuel Unit at 850-488-6800.

State of _____ County of _____ bond number _____

We, _____, as principal, and _____, _____, as surety,

(name of principal)

(name of surety)

are bound to the Florida Department of Revenue on behalf of the State of Florida, in the sum of

\$ _____ for the payment of which we bind ourselves, our successors and assigns, heirs, and personal representatives, jointly and severally.

Principal acknowledges that _____ is engaged in business which is subject to the Florida Statute

(he, she, it)

identified below: (Please check the appropriate box.)

- () Motor fuel pursuant to Chapter 206, F.S.
- () Diesel fuel pursuant to Chapter 206, F.S.
- () Aviation fuel pursuant to Chapter 206, F.S.
- () Pollutants tax pursuant to Chapter 206, F.S.
- () Importer's bond pursuant to section 206.051, F.S.

THE CONDITION OF THIS BOND is that if the principal faithfully complies with the Florida statutory tax provisions regarding such business of the principal then this bond is void; otherwise it remains in force.

The surety agrees that if the surety wishes to cancel the bond, notification must be submitted in writing to the Department of Revenue. Surety will mail the cancellation notice to:

Account Management - Fuel Unit
 Florida Department of Revenue
 MS 1-5730
 5050 W Tennessee St
 Tallahassee FL 32399-0160

The bond will be cancelled sixty (60) days after the Department receives notification. The surety is liable for acts committed by the principal and covered by the terms of the bond until it is cancelled.

This bond shall be effective as of the _____ day of _____, _____

(month)

(year)

Signed this _____ day of _____, _____

(month)

(year)

For DOR Use Only

Accepted this _____ day of _____, _____

(month)

(year)

Florida Department of Revenue

By _____

Name

Title

Account Number: _____

As Principal

By _____

(Principal's name)

As Surety

By _____

(Surety's name)

(Surety's FEIN)

(Surety's address)

(City, State, ZIP)

By _____

As Attorney-In-Fact and Florida Resident Agent for Surety

(Authority of Attorney-In-Fact and Florida Resident Agent must be attached)



Mail To:
 Account Management Fuel Unit
 Florida Department of Revenue
 MS 1-5730
 5050 W Tennessee St
 Tallahassee FL 32399-0160

Assignment of Time Deposit

DR-157A
 R. XX/XX
 Rule 12B-5.150, F.A.C.
 Effective XX/XX

FLORIDA

Please complete and submit an original form for each fuel product type or taxable pollutant. This form must be executed by the financial institution which holds the assigned time deposit. An applicant cannot be issued a fuel license by the Department until the proper security is submitted. An importer's bond is required in addition to a wholesaler's bond pursuant to Rule 12B-5.030, F.A.C. For additional information, contact the Account Management Fuel Unit at 850-488-6800.

For value received, _____ as assignor, assigns to the
(Name of applicant)
 Florida Department of Revenue as assignee all of its rights, titles, and interest in and to the principal sum of the certificate of deposit, certificate number _____, issued to the undersigned for a time period of _____ months by _____
(Financial institution name)
 located at _____ as Depository
(Financial institution address)

(Financial institution FEIN)

Interest or dividends on such principal sum shall be credited and paid monthly to the assignor. This assignment includes any substitutions, renewals, and additions to the account.

This assignment is made as security in lieu of the bond required by Chapter 206, Florida Statutes, on fuel taxes payable to the Florida Department of Revenue and shall continue in force until released and discharged by the assignee, as provided by law. The assignor is engaged in business subject to the Florida Statute identified below: (Check the appropriate box.)

- Motor fuel pursuant to Chapter 206, F.S.
- Diesel fuel pursuant to Chapter 206, F.S.
- Aviation fuel pursuant to Chapter 206, F.S.
- Importer's bond pursuant to section 206.051, F.S.
- Pollutants tax pursuant to Chapter 206, F.S.

Assignee is hereby authorized to charge against the above principal of time deposit account any and all fuel taxes which have been or may be incurred after _____ together with any and all penalties and interest thereon.
(Day/Month/Year)

Assignee may not by any inference or right charge against this time deposit account any tax, penalty, interest, or any other charge pertaining to the assignor's operations prior to _____.
(Day/Month/Year)

Depository must pay the full principal amount to the assignee upon demand and such payment shall constitute an acquittance of depository. The depository shall not pay any portion of the principal balance to the assignor until all obligations under Chapter 206, F.S., have been met and verified in writing by the assignee.

This *Assignment of Time Deposit* shall be effective as of the _____ day of _____, _____.
(Month) (Year)

Imprint Corporate Seal here:

Signed by: _____
(Authorized signature of assignor)

Date: _____

Title: _____

Acknowledgement of Depository: The signatures as shown above compare correctly with our files. The above assignment will be honored and has been properly recorded on our ledger. The present balance is \$ _____.

(Officer signature) (Date)

For Department of Revenue Use Only		
Accepted: _____ <small>(Date)</small>	By: _____ <small>(Name/Title)</small>	Account No.: _____



Mail To:
 Account Management Fuel Unit
 Florida Department of Revenue
 MS 1-5730
 5050 W Tennessee St
 Tallahassee FL 32399-0160

Fuel or Pollutants Tax Cash Bond

DR-157B
 R. XX/XX
 Rule 12B-5.150, F.A.C.
 Effective XX/XX

Please complete and submit a separate bond form for each fuel product type or taxable pollutant. Importers must provide a separate bond form as surety for the required "Importer's Additional Bond." An applicant cannot be issued a fuel license by the Department of Revenue until the proper surety is submitted. For additional information, contact the Account Management Fuel Unit at 850-488-6800.

- Motor Fuel License No. _____
- Diesel Fuel License No. _____
- Aviation Fuel License No. _____
- Pollutants Tax License No. _____
- Importer's License No. _____

Amount \$ _____

This is a cash bond or deposit made by the person or firm shown below to secure and guarantee payment of:

- () Motor Fuel pursuant to Chapter 206, Florida Statutes (F.S.)
- () Pollutants Tax pursuant to Chapter 206, F.S.
- () Diesel Fuel pursuant to Chapter 206, F.S.
- () Importer's Additional Bond pursuant to section 206.051, F.S.
- () Aviation Fuel pursuant to Chapter 206, F.S.

From: _____
(Name of Owner)

(Trade Name)

Address: _____
(Street Address)

(City) (County) (State) (ZIP)

For DOR Use Only

Accepted this _____ day of _____, _____ .
(month) (year)

Florida Department of Revenue

By _____
Name

Title

Account Number: _____

Money Order No. _____

Cashier's Check No. _____

Certified Check No. _____

NOTE: The original bond will be maintained by the Florida Department of Revenue.



Bond Worksheet Instructions

Florida law requires you to file one or more surety bonds or other form of security with the Florida Department of Revenue before a terminal supplier, importer, exporter, or pollutant license may be issued. Instead of a surety bond, you may submit an assignment of time deposit, cash bond, or an irrevocable letter of credit.

To compute the bond(s) required for your license classification(s), complete the attached bond worksheet and include it with your *Florida Fuel or Pollutants Tax Application* (Form DR-156). If you have questions, please call the Account Management - Fuel Unit at 850-488-6800.

Fuel and Pollutant Bond Requirements

Fuel License Type	Bond Requirement	Background Investigation
Air Carrier	No	No
Blender	No	Yes
Bio-diesel Manufacturer	Yes	Yes
Exporter	Yes	Yes
Municipality, County, or School District	No	No
Mass Transit	No	No
Petroleum Carrier (Private/Common)	No	Yes
Pollutants	Yes	Yes
Retailer of Natural Gas (*not effective until 1/1/2024)	Yes*	Yes
Terminal Operator	No	Yes
Terminal Supplier	Yes	Yes
Wholesaler	Yes	Yes
Wholesaler/Importer	Yes	Yes

Worksheet Instructions

Step #1: Fuel Product Type (COLUMN 1). Identify the table(s) associated with the license type(s) that require a bond or other security. Identify the fuel type(s) that you will deliver or import into Florida or export out of Florida.

Terminal Suppliers	Table A1
Wholesaler With EFT Authority*	
No Import Activity	Table A1
With Import Activity	Table A1 and Table B
Export Activity	Table A1
Wholesaler Without EFT Authority*	
No Import Activity	Table A2
With Import Activity	Table A2 and Table B
Export Activity	Table A1
Pollutants	Table C
Exporters	Table A1

***EFT Authority** — Allows wholesalers to withhold payment of tax to a terminal supplier until the 19th day of the following month in which the fuel was purchased.

Step #2: Tables A1 and A2 - Terminal Suppliers, Wholesalers, and Exporters: For each fuel type, estimate the average monthly gallons of fuel to be purchased for delivery in Florida or for export.

Table B - Importers: For each fuel type, estimate the average daily gallons of fuel to be purchased for delivery in Florida.

Table C - For each pollutant, estimate the average monthly gallons first removed from storage in Florida or first sold in Florida.

For each type of fuel or pollutant, enter the estimated number of gallons in COLUMN 2 of the applicable Table(s).

Step #3: Multiply the estimated gallons from (COLUMN 2) by the tax rate(s) shown in (COLUMN 3). Enter the result in (COLUMN 4). Tax rates are published annually in Tax Information Publications posted on the Department's website at floridarevenue.com/taxes/tips or floridarevenue.com/taxes/rates.

Step #4: Multiply the result in COLUMN 4 by the number in COLUMN 5. Enter the result in COLUMN 6. This is your **bond amount**.

Step #5: Attach the completed Bond Worksheet to your completed application (Form DR-156).

Bonds and Security

To satisfy bond requirements, you must provide one or more of the following for each bond required.

Fuel or Pollutant Tax Surety Bond (DR-157)

Assignment of Time Deposit (DR-157A)

Fuel or Pollutant Tax Cash Bond (DR-157B)

An irrevocable letter of credit may be submitted to the Department of Revenue instead of a surety bond. An irrevocable letter of credit must contain the following:

- The Florida Department of Revenue must be the beneficiary
- The expiration of the letter of credit must automatically be extended without amendment for a one-year period unless otherwise authorized in writing by the Department

If the letter of credit is to cover more than one fuel product type, a cover letter of explanation must be provided.

At least 60 days prior to any expiration or termination of the letter of credit, the bank or savings association must notify the Department of the expiration or termination.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com

If you have questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write:

Taxpayer Services – MS 3-2000

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32399-0112

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

Bond Worksheet

The Department annually publishes the state and local motor fuel tax rates for each county and posts them at floridarevenue.com/taxes/rates in Tax Information Publications (TIPs) on Fuel Tax Rates. Exhibit B contains the motor fuel tax rate in the "Total Tax Imposed" column and the "Local Option Above Minimum" rate for each county. The annual TIPs are posted on the Department's website at floridarevenue.com/taxes/tips. Use the most recent annual TIP to determine the applicable tax rates for purposes of calculating the bond amount.

Table A1
Terminal Suppliers, Wholesalers with EFT Authority, and Exporters

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
Motor Fuel		*\$	\$	3	(\$300,000 cap) \$
Diesel Fuel			\$	3	(\$300,000 cap) \$
Aviation Fuel			\$	3	(\$300,000 cap) \$

* For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average monthly gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter _____, the average tax imposed. Multiply the estimated average monthly gallons (Column 2) by _____ to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated average monthly gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table A2
Wholesalers Without EFT Authority

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
Motor Fuel		**\$	\$	3	(\$300,000 cap) \$

** Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter _____, the average local option tax above the minimum. Multiply the estimated average monthly gallons (Column 2) by _____ to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated average monthly gallons by the local option tax above the minimum (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table B
Supplemental Bond for Importer License

Column 1 Product Type	Column 2 Estimated Average Daily Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Days	Column 6 Bond Amount
Motor Fuel		***\$	\$	60	\$
Diesel Fuel			\$	60	\$
Aviation Fuel			\$	60	\$
Total Imported					Total Importer Bond for all 3 fuel types (No \$300,000 cap) \$

*** For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average daily gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter _____, the average tax imposed. Multiply the estimated average daily gallons (Column 2) by _____ to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated daily gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table C Pollutants

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3				Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
		Coastal Protection Tax Rate	Water Quality Tax Rate	Inland Protection Tax Rate	Total Tax Rate			
Diesel, Gasoline, Gasohol, and other Pollutants		0.000476	0.00119	0.019048	\$0.020714	\$	3	\$
Asphalt Oil, Chlorine, Pesticides, Petrochemicals, and Residual Oils #5 and #6		0.000476	0.00119		\$0.001666	\$	3	\$
Crude Oil		0.000476			\$0.000476	\$	3	\$
Perchloroethylene			5.00		\$5.00	\$	3	\$
Motor Oil and other Lubricants			0.025		\$0.025	\$	3	\$
Solvents			0.059		\$0.059	\$	3	\$
Ammonia		0.000476	0.000476		\$0.000952	\$	3	\$
Total Subject to Pollutants Tax						\$	3	Total Pollutant Bond (\$300,000 cap) \$

See Rule 12B-5.400, F.A.C., *Producers and Importers of Pollutants*, and Form DR-904, *Pollutants Tax Return*, for definitions of pollutants subject to tax.

Note: Statutory rates for pollutants based upon barrels have been converted to a rate per gallon.

References

The following documents are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-156
Form DR-157
Form DR-157A
Form DR-157B
Form DR-904

Florida Fuel or Pollutants Tax Application
Fuel or Pollutants Tax Surety Bond
Assignment of Time Deposit
Fuel or Pollutants Tax Cash Bond
Pollutants Tax Return

Rule 12B-5.150, F.A.C.
Rule 12B-5.150, F.A.C.
Rule 12B-5.150, F.A.C.
Rule 12B-5.150, F.A.C.
Rule 12B-5.150, F.A.C.



Application for Air Carrier Fuel Tax License

DR-176
R. XX/XX
Rule 12B-5.150, F.A.C.
Effective XX/XX
Page 1 of 3

You must complete this application with appropriate attachments and receive approval by the Florida Department of Revenue **before** engaging in or conducting business involving fuel in the State of Florida.

1. **Federal Employer Identification Number (FEIN)** FEIN -

2. **Business Name** _____ Phone No. _____

3. **Trade Name, D.B.A. or A.K.A.** _____ Fax No. _____

4. **Contact Person** _____ Phone No. _____ ext. _____

5. **Type and Legal Organization: (Please check only one)**

A) Corporation (check one): C Corp S Corp

If corporation, check all boxes that apply:

Publicly Held Corporation Privately Held Corporation Wholly Owned Subsidiary of a Publicly Held Corporation

B) Partnership (check one): General Limited Joint Venture

C) Limited Liability Company (check one): Single Member Multi-member

D) Individual/Sole Proprietorship

E) Business Trust

F) Governmental Agency

6. **Principal Business Location Address** (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____

7. **Do you receive tax-free aviation fuel under U.S. Customs bond?** Yes No

If yes, enter the number of gallons received each month _____

8. **Corporation Information**

A) License Applicant: If filing as a corporation, list your state of incorporation: _____

List other states where your corporation has operated or is operating: _____

B) Parent Corporation (if applicable) Parent Corporation FEIN -

Parent Corporation Name _____

Parent Corporation Address _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license

9. **Personnel/Partner Information:** Full name, social security number (SSN), FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (You may make copies of this page if additional space is needed.)

A) Name _____ **SSN** - - (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
 Corporate or Business Title _____ Interest/Ownership _____ %

B) Name _____ **SSN** - - (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
 Corporate or Business Title _____ Interest/Ownership _____ %

C) Name _____ **SSN** - - (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
 Corporate or Business Title _____ Interest/Ownership _____ %

D) Name _____ **SSN** - - (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

Note: Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social Security Numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear that I am duly authorized to make the foregoing application and that the application, including all attachments, represent the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Under penalties of perjury, I declare that I have read the foregoing Application, including all attachments, and that the facts stated in it are true to the best of my knowledge and belief.

Signature of Applicant

WARNING:

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

Who must register?

A commercial air carrier that operates in Florida must apply to the Department of Revenue for an air carrier fuel tax license. To obtain a license, the applicant must complete an *Application for Air Carrier Fuel Tax License* (Form DR-176) and furnish all documentation that the Department may require. The license must be renewed annually.

How much is the registration fee?

No fee is required.

Where do I send the application?

Mail this application and the applicable surety bond(s) to:

Account Management / Fuel Unit MS 1-5730
Florida Department of Revenue
5050 W. Tennessee St.
Tallahassee FL 32399-0160

How and when do I report the tax?

Once you have registered to collect and/or report aviation fuel tax, you will receive a monthly *Florida Air Carrier Fuel Tax Return* (Form DR-182). Taxes are due to the Department on the 1st day of the month following the collection period. Your return is late if delivered or postmarked after the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, state holiday, or federal holiday, your return must be postmarked or delivered to the Department by the next

business day. Penalty and interest may be due if your return is not postmarked by the 20th. **You must file a return even if no tax is due.**

If you make a tax payment using electronic funds transfer (EFT), transmit your payment before 5:00 p.m., ET, on the banking business day prior to the 20th.

When do I need to contact the Department of Revenue?

- To file this application.
- If your business moves.
- If you close your business.
- If you change or add a licensable business activity.
- If your contact person changes.

What are my Electronic Payment Obligations?

You will be required to submit your payment by Electronic Funds Transfer (EFT) if you pay more than \$20,000 in aviation tax between July 1 and June 30 of any given year. You may obtain additional information on electronic filing and/or enroll for EFT on the Department's website at: **floridarevenue.com**.

Contact Information

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Information, forms, and tutorials are available on our website: **floridarevenue.com**

To find a **taxpayer service center** near you, go to: **floridarevenue.com/taxes/servicecenters**

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX

AMENDING RULES 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, 12A-1.097, and 12A-1.104

SUMMARY OF PROPOSED RULE

Rules 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, and 12A-1.104, F.A.C., are amended to remove the notarization statements in suggested affidavits and certificates of exemption.

Rule 12A-1.097, F.A.C., is amended to adopt, by reference, revisions to five forms currently used to administer sales and use tax. Revisions to Form DR-1N (Registering Your Business) specify that for businesses with multiple locations, one application for each business entity is required for reemployment tax registration purposes. Revisions to Form DR-7N (Instructions for Consolidated Sales and Use Tax Return); Form DR-15N (Instructions for DR-15 Sales and Use Tax Returns); and Form DR-15EZ (Instructions for DR-15EZ Sales and Use Tax Returns) remove references to the nonprofit association SCORE. Revisions to Form DR-123 (Partial Exemption for Motor Vehicle Sold to Resident of Another State: Affidavit) include the removal of obsolete language and the amendment of the notarization statement contained in the form. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments is to remove notarization requirements, except when a notarized statement to claim an exemption is required by statute, and to remove obsolete language from rules and forms used in the administration of sales tax.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 26, 2020 (Vol. 46, No. 167, pp. 3387-3388), to advise the public of the proposed changes to Rules 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, 12A-1.097, and 12A-1.104, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. As of September 10, 2020, no request has been received, and no workshop has been held. No written comments have been received by the Department.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12A-1.001: Specific Exemptions

12A-1.007: Aircraft, Boats, Mobile Homes, and Motor Vehicles

12A-1.0071: Boats Temporarily Docked in Florida

12A-1.043: Manufacturing

12A-1.0641: Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing Purposes

12A-1.097: Public Use Forms

12A-1.104: Sales of Property to be Transported to a Cooperating State

PURPOSE AND EFFECT: The purpose of the proposed amendments is to remove notarization requirements, except when a notarized statement to claim an exemption is required by statute, and to remove obsolete language from rules and forms used in the administration of sales tax.

SUMMARY: Rules 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, and 12A-1.104, F.A.C., are amended to remove the notarization statements in suggested affidavits and certificates of exemption.

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SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1), 212.0515(7), 212.052(5), 212.06(3)(b)2., 212.07(1)(b), 212.08, 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18, 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7), 1002.40(16). F.S.

LAW IMPLEMENTED: 92.525, 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.052, 212.054, 212.055, 212.06, 212.0601, 212.0606, 212.07, 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12, 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.255(2), (3), 213.29, 213.35, 213.37, 213.755, 215.26, 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 681.104, 1002.40(13), F.S.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.001 Specific Exemptions.

(1) Art sold to or ~~our~~ used by an educational institution.

(a) through (b) No change

(c) The following is a suggested format of the affidavit to be provided by the purchaser or the authorized agent to the vendor of the work of art:

AFFIDAVIT FOR EXEMPTION OF A WORK
OF ART TO BE DONATED OR LOANED TO
AN EDUCATIONAL INSTITUTION

STATE OF FLORIDA

COUNTY OF _____

~~Personally appears the below named affiant, who being duly sworn, deposes and says:~~

~~1-~~ I, the undersigned, claim exemption under Section 212.08(7)(cc), F.S., from Florida sales and use tax on the work(s) of art, described below, purchased in Florida or imported into Florida exclusively for the purpose of being (check one)

~~a-~~ ___ donated to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S.

~~b-~~ ___ loaned to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S.

~~2-~~ If a donation, title to the work(s) of art is being or will be transferred to the educational institution, and at the time of transfer, I will submit to the Department an affidavit evidencing the transfer of title.

~~3-~~ If a loan:

~~a-~~ The work(s) of art will be loaned to the educational institution or placed in storage in preparation for loan within 90 days after it was purchased in or imported into Florida. If placed in storage, it will not be displayed until such time as it is delivered to an educational institution.

~~b-~~ I have entered into a written agreement with the educational institution providing for a loan of the work(s) of art and making the work(s) of art available to the educational institution for display for a term of not less than 10 years, or will do so before the transfer of possession of the work(s) of art to the educational institution occurs. A copy of the loan agreement will be provided to the Florida Department of Revenue at the time that the agreement is executed.

~~c-~~ I understand that the exemption provided in Section 212.08(7)(cc), F.S., is allowed during the period of time in which the work(s) of art is in the possession of the educational institution, ~~and~~

~~• 4-~~ I understand that tax based upon the sales price as stated below will become due and payable at the time the provisions of Section 212.08(7)(cc), F.S., are no longer met, and the statute of limitations as provided in Section 95.091, F.S., will begin to run at that time. However, if I donate the work(s) of art to an educational institution after the loan ceases, no tax be due.

4- A signed copy of this affidavit is being forwarded to the Florida Department of Revenue at the time the original is given to the seller of the work(s) of art.

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street)

_____ (City) _____ (State)

Name of Seller _____

Seller's Permanent Address _____ (Street)

_____ (City) _____ (State)

DESCRIPTION OF WORK(S) OF ART _____

Sales Price _____ Date of Sale _____

Name of Educational Institution _____

Institution's Address _____ (Street)

_____ (City) _____ (State)

Educational Institution's Florida Consumer's Certificate of Exemption Number _____

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated in it ~~alleged~~ are true to the best of my knowledge and belief.

(Signature of Purchaser or Authorized Agent)

Sworn to and subscribed before me this ____ day of

_____(Month), _____(Year).

Notary Public, State of Florida

My commission expires: _____

~~NOTARY SEAL~~

Personally known ()

Produced Identification () Type: _____

Original to be retained by the seller and made part of the seller's records.

1st Copy to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800,

~~Compliance Determination Campaigns~~, P.O. Box 6417, Tallahassee, Florida 32314-6417.

2nd copy: Purchaser's copy.

(d) The following is a suggested format of an affidavit of transfer of title to be provided by the purchaser or the authorized agent to the educational institution, as defined in Section 212.08(7)(cc)8., F.S., upon donation of a work of art to that institution:

AFFIDAVIT TRANSFERRING TITLE OF ~~TO~~ A WORK

OF ART TO AN EDUCATIONAL INSTITUTION

STATE OF FLORIDA

COUNTY OF _____

~~Personally appears the below named affiant, who being duly sworn, deposes and says:~~

~~1-~~ I, the undersigned, claim exemption under Section 212.08(7)(cc), F.S., from Florida sales and use tax on the work(s) of art, described below, ~~that was~~ purchased in Florida or imported into Florida for the exclusive purpose of being donated to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S. A copy of the affidavit provided to the vendor of the work(s) of art at the time of purchase is attached.

~~2-~~ Title to the work(s) of art has been, or is being, transferred to the educational institution, effective _____ (date; no later than the date of this affidavit). Copies of any other documents evidencing the transfer of title to the educational institution are attached to this affidavit and are being forwarded to the Florida Department of Revenue with the affidavit.

3- A signed copy of this affidavit is being forwarded to the Florida Department of Revenue at the time the original is given to the educational institution.

Name of Transferor _____

Transferor's Permanent Address _____ (Street)

_____ (City) _____ (State)

DESCRIPTION OF WORK(S) OF ART _____

Date Purchased _____

Name and Address of Person from Whom Purchased _____

Name of Educational Institution _____

Institution's Address _____ (Street)

_____ (City) _____ (State)

Educational Institution's Florida Consumer's Certificate of Exemption Number _____

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing affidavit, including all attachments, and the facts stated in it ~~alleged~~ are true to the best of my knowledge and belief.

(Signature of Transferor)

~~Sworn to and subscribed before me this~~ _____ day of

_____ (Month), _____ (Year).

~~Notary Public, State of Florida~~

~~My commission expires:~~ _____

~~NOTARY SEAL~~

~~Personally known ()~~

~~Produced identification () Type:~~ _____

Original to be retained by the educational institution and made part of that institution's records.

1st Copy to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800,

~~Compliance Determination Campaigns~~, P.O. Box 6417, Tallahassee, Florida 32314-6417.

2nd copy: Donor's copy.

(e) through (h) No change

(i) Documents and notifications required to be provided to the Department should be mailed to the following address:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417

(2) through (6) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 212.08(7)(h)2., (cc)3., 5., 212.18(2), 213.06(1) FS. Law Implemented ~~92-525(1)(b),~~

~~212.02(10), (12), (16), (20), (21), 212.05, 212.08(6), (7)(f), (h), (q), (v), (x), (cc), 212.085, 213.255(2), (3), 213.37,~~

215.26, ~~403.715~~ FS. History—New 1-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 12-11-74, 5-27-75, 10-21-

75, 9-7-78, 9-28-78, 10-18-78, 9-16-79, 2-3-80, 6-3-80, 7-7-80, 10-29-81, 12-3-81, 12-31-81, 7-20-82, 11-15-82,

10-13-83, 4-12-84, Formerly 12A-1.01, Amended 7-9-86, 1-2-89, 12-1-89, 7-7-92, 9-14-93, 5-18-94, 12-13-94, 3-

20-96, 4-2-00, 6-28-00, 6-19-01, 10-2-01(1), (2), 10-2-01(2)-(7), 10-2-01(3)-(7), 8-1-02, 6-4-08, 1-1-21.

12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.

(1) through (5) No change

(6) Sales of Aircraft, Boats, Mobile Homes, Motor Vehicles, or Other Vehicles to a Nonresident Dealer for Resale Outside Florida.

(a) If delivery of any aircraft, boat, mobile home, motor vehicle, or other vehicle is made in Florida to a nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealer who does not hold a Florida certificate of registration as an aircraft, boat, mobile home, motor vehicle, or other vehicle dealer, it is taxable unless the nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealer furnishes the seller an exemption

~~certificate a notarized statement~~ that the aircraft, boat, mobile home, motor vehicle, or other vehicle will be transported outside of Florida by the dealer for resale and no other purpose. The burden of obtaining this evidential matter rests with the seller, who must retain the documentation to support the exempt sale.

(b) The following is a suggested statement to be used by nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealers when purchasing any aircraft, boat, mobile home, motor vehicle, or other vehicle of a class or type required to be registered, licensed, titled, or documented in this state or by the United States Government which will be transported outside of Florida for resale and no other purpose.

SUGGESTED EXEMPTION CERTIFICATE AFFIDAVIT FORM:

PURCHASE OF AIRCRAFT, BOAT, MOBILE HOME, MOTOR VEHICLE, OR OTHER VEHICLE BY
NONRESIDENT DEALER FOR RESALE OUTSIDE FLORIDA

DATE _____ Florida Dealer: _____

Address: _____ (Street) _____ (City) _____ (State)

Sales Tax No. _____

Nonresident Dealer-buyer: _____

Address: _____ (Street) _____ (City) _____ (State)

Sales Tax No. _____

License No. _____

Passport or Visa Number: _____

Description of each aircraft, boat, mobile home, motor vehicle, or other vehicle sold, including make, model, identification number, and selling price, sold for purposes of resale to the nonresident dealer indicated below:

STATE OF FLORIDA

County of _____

~~Before me, the undersigned, personally appeared the individual whose name and address is shown below, who certified that he is authorized to execute this document for the nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealer named above; that the~~ The aircraft, boat, mobile home, motor vehicle, or other vehicle identified above ~~listed herein~~ will be transported outside Florida for resale and for no other purpose. I am ;

~~and that the purchaser is~~ licensed and registered as an aircraft, boat, mobile home, motor vehicle, or other vehicle dealer in the state or country and at the address shown above.

Under penalties of perjury, I declare that I have read the foregoing certificate and the facts stated are true to the best of my knowledge and belief.

Sworn and subscribed to before me this _____ day of _____, 19____.

Signature of Nonresident Dealer _____

Address of Nonresident Dealer _____ (Street)

_____ (City) _____ (State)

~~NOTARY PUBLIC, STATE OF FLORIDA~~

~~NOTARY SEAL~~

~~My commission expires: _____~~

~~Personally known []~~

~~Produced Identification [] Type: _____~~

(7) Aircraft, Boats, Mobile Homes, Motor Vehicles, or Other Vehicles Delivered to Purchaser Outside Florida.

(a) An aircraft, boat, mobile home, motor vehicle, or other vehicle may be sold tax exempt to a purchaser if delivery is accepted outside the State of Florida and an exemption certificate ~~provided a notarized statement~~ is executed by ~~the seller~~ and buyer. The burden of obtaining this evidential matter rests with the seller, who must retain the proper documentation to support the exempt sale.

(b) The following is a suggested statement to be used by a Florida dealer when making sales of aircraft, boats, mobile homes, motor vehicles, or other vehicles which are delivered outside this state.

SUGGESTED EXEMPTION CERTIFICATE AFFIDAVIT FOR ACCEPTANCE OF DELIVERY OF
AIRCRAFT, BOAT, MOBILE HOME, MOTOR VEHICLE, OR OTHER VEHICLE OUTSIDE FLORIDA

Date _____

Dealer or Seller:

Name _____

Address _____ (Street) _____ (City) _____ (State)

Purchaser:

Name _____

Address _____ (Street) _____ (City) _____ (State)

Description of each aircraft, boat, mobile home, or motor vehicle sold, including make, model, identification number, and purchase price: _____

State of _____

County of _____

~~Before me, the undersigned, personally appeared the individuals whose names and addresses are shown above, and after being duly sworn certified that they are the seller and the purchaser of the aircraft, boat, mobile home, motor vehicle, or other vehicle described above, that~~ The delivery of the aircraft, boat, mobile home, motor vehicle, or other vehicle identified above was accepted outside Florida, and ~~that the aircraft, boat, mobile home, motor vehicle, or other vehicle listed hereon~~ will not be used in Florida under conditions which will subject said aircraft, boat, mobile home, motor vehicle, or other vehicle to ~~the~~ Florida sales and ~~or~~ use tax.

Under penalties of perjury, I declare that I have read the foregoing certificate and the facts stated are true to the best of my knowledge and belief.

~~Seller~~

Signature of Purchaser _____

~~NOTARY PUBLIC, STATE OF FLORIDA~~

~~NOTARY SEAL~~

My commission expires: _____

Personally known []

Produced Identification [] Type: _____

(8) Motor Vehicles.

(a) The sale in this state by a motor vehicle dealer of a new or used motor vehicle to a resident of another state of the United States is taxable in an amount equal to the sales tax which would be imposed on such sale in the purchaser's state of residence. A list of the sales tax rates applicable in other states and the District of Columbia is

available, without cost, by one or more of the following methods: 1) writing Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 2) ~~visiting any local Department of Revenue Service Center to personally obtain a copy;~~ or, 3) calling the Forms Request Line during regular office hours at (850)488-6800; or, ~~3)~~ 4) downloading selected forms from the Department's website at www.floridarevenue.com/forms. However, such tax shall not exceed the tax that would otherwise be imposed by Chapter 212, F.S. At the time of the sale the purchaser shall execute a notarized statement of his or her intent to license the vehicle in his or her state of residence within 10 days from the date of purchase and:

1. through 4. No change

(b) through (i) No change

(j) 1. through 3. No change

4. The compiled price list is updated at intervals dependent upon the class of vehicle by Maclean Hunter Market Reporters, Inc., and the most recent version is applicable. For information regarding the compiled price list, contact the Florida Department of Revenue, Compliance Determination-Campaigns, at (850)617-8594 and, for the hearing or speech impaired, TDD at ~~1(800)DOR-TDD~~ 1(800)367-8331). A written request may be mailed to the following address:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination-Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417.

(k) through (m) No change

(9) Boats.

(a) Effective September 1, 1992:

1. No change

2. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

AFFIDAVIT FOR EXEMPTION OF BOAT SOLD FOR REMOVAL
FROM THE STATE OF FLORIDA BY A NONRESIDENT PURCHASER

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT

~~Personally appears the below named affiant, who being duly sworn, deposes and says:~~

I, the undersigned, hereby affirm that:

~~• 1-~~ I have read the Florida Department of Revenue subsection 12A-1.007(9), F.A.C., and Section 212.05, F.S.; and,

~~• 2-~~ I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the boat designated below; and,

~~• 3-~~ I am not engaged in Florida in any employment, trade, business, or profession in which the designated boat will be used in Florida; and,

~~• 4-~~ I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,

~~• 5-~~ I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.

~~6-~~ I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the boat herein identified and described was licensed, registered, or documented outside Florida.

~~7-~~ I hereby agree to provide the Florida Department of Revenue within 30 days of the boat departing Florida invoices for fuel, dockage charges, or repairs issued by out-of-state vendors or suppliers, or other documentary evidence which specifically identify the boat herein described, including the hull I.D. number.

~~8-~~ I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat designated below for the following reason:

() Boat will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.

() Boat is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days (excluding tolled days) after completion of the repairs or alterations consistent with Section 212.05, F.S.

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street) _____ (City) _____ (State/Country)

Purchaser's Telephone Number () _____

Name of Selling Dealer _____

Address of Selling Dealer _____ (Street) _____ (City) _____ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number ____

Selling Dealer's Telephone Number () _____

Date of Sale _____ (Month) _____ (Day) _____ (Year)

DESCRIPTION OF BOAT

Make _____ Model _____ Year _____ Hull No. _____ () New () Used

Name of Vessel _____

State/Country Registration and/or Coast Guard Documentation Number _____

Sales Price _____ Trade-In Allowance _____ Net Amount Paid _____

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated ~~alleged~~ are true to the best of my knowledge and belief.

(Signature of Purchaser)

~~Sworn to and~~

~~subscribed before me~~

~~this _____ day of~~

~~_____, 19____.~~

~~Notary Public, State of Florida~~

~~My commission expires: _____~~

~~NOTARY SEAL~~

~~Personally known []~~

~~Produced Identification [] Type: _____~~

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800,

~~Compliance Determination Campaigns~~, P.O. Box 6417, Tallahassee, Florida 32314-6417.

1st copy to be retained by the dealer and made part of the dealer's records.

2nd copy: Purchaser's copy.

3. through 5. No change

6. Documents, as required in this paragraph to be provided to the Department, shall be mailed to the following address:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417.

(b) through (e) No change

(10) Aircraft.

(a) No change

(b)1. No change

2. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

AFFIDAVIT FOR EXEMPTION OF AIRCRAFT SOLD FOR REMOVAL FROM

THE STATE OF FLORIDA BY THE NONRESIDENT PURCHASER

~~STATE OF FLORIDA~~

COUNTY OF _____

AFFIDAVIT

~~Personally appears the below named affiant, who being duly sworn, deposes and says:~~

I, the undersigned, hereby affirm that:

~~1-~~ I have read the Florida Department of Revenue subsection 12A-1.007(10), F.A.C., and Section 212.05, F.S.;

and,

~~2-~~ I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the aircraft designated below; and,

~~3-~~ I am not engaged in Florida in any employment, trade, business, or profession in which the designated aircraft will be used in Florida; and,

~~4-~~ I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,

~~5-~~ I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.

~~6-~~ I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the aircraft herein identified and described was licensed, registered, or documented outside Florida.

~~7-~~ I hereby agree to provide the Florida Department of Revenue within 30 days of the aircraft departing Florida invoices for fuel, tie-down charges, or hangar charges issued by out-of-state vendors or suppliers, or other documentary evidence which specifically identify the aircraft herein described, including the FAA registration number.

~~8-~~ I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the aircraft designated below for the following reason:

() Aircraft will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.

() Aircraft is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days after completion of the repairs or alterations consistent with Section 212.05, F.S.

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street) _____ (City) _____ (State/Country)

Purchaser's Telephone Number () _____

Name of Selling Dealer _____

Address of Selling Dealer _____ (Street) _____ (City) _____ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number ____

Selling Dealer's Telephone No. () _____

Date of Sale _____ (Month) _____ (Day) _____ (Year)

DESCRIPTION OF AIRCRAFT

Make _____ Model _____ Year _____ Serial No. _____ () New () Used

Tail Number(s) _____

State/Country Registration and/or U.S. FAA Registration Number _____

Sales Price _____ Trade-In Allowance _____ Net Amount Paid _____

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated ~~alleged~~ are true to the best of my knowledge and belief.

(Signature of Purchaser)

Sworn to and

~~subscribed before me~~

this _____ day of

_____, 19____.

=====

Notary Public, State of Florida

NOTARY SEAL

My commission expires: _____

Personally known

Produced Identification Type: _____

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800,

~~Compliance Determination Campaigns~~, P.O. Box 6417, Tallahassee, Florida 32314-6417.

1st copy to be retained by the dealer and made part of the dealer's records.

2nd copy: Purchaser's copy.

3. through 5. No change

6. Documents, as required in this paragraph to be provided to the Department, shall be mailed to the following address:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417

(c) No change

(d)1. No change

2. Equipment and parts installed on aircraft of foreign registry are subject to tax, unless the owner, owner's agent, or operator of the aircraft furnishes the dealer with an exemption certificate stating a notarized statement that ~~a notarized statement that~~ the aircraft was brought to the United States for the purpose of having equipment and parts installed and that upon completion of such installation, the aircraft will depart under its own power from the continental United States. The burden of obtaining this evidential matter rests with the dealer installing the equipment and parts, who must retain the proper documentation to support the exemption.

3. The following is a suggested exemption certificate statement ~~statement~~ to be used by a Florida dealer when installing parts and equipment on any aircraft of foreign registry which aircraft will depart under its own power from the continental United States upon completion of such installation.

EXEMPTION CERTIFICATE AFFIDAVIT FOR

PARTS AND EQUIPMENT INSTALLED ON AIRCRAFT OF FOREIGN REGISTRY

_____ (date)

To: _____ (dealer)

Make: _____

Model: _____

Serial Number: _____

Registration Number: _____

Country of Registration _____

I, _____, as owner, owner's agent, or operator of the above named aircraft certify said aircraft has been brought to the United States for the purpose of having repairs or maintenance performed and that upon completion of such repairs or maintenance, the aircraft will depart under its own power from the continental United States.

Owner: _____

Address: _____

Accepted by: _____ (Name of Dealer) for repair order(s)

No.(s) _____

by: _____

Under ~~the~~ penalties of perjury, I declare that I have _____ read the foregoing certificate, and the facts stated ~~alleged~~ are true to the best of my knowledge and belief.

Signature and Title of Owner, Owner's Agent, or Operator ~~owner's agent, or operator~~ of the above named aircraft

Sworn to and

~~subscribed before me~~

this _____ day of

_____, A. D.;

19 _____

Notary Public

State of Florida

~~(NOTARY SEAL)~~

Personally known

Produced Identification Type: _____

My Commission

Expires

Note: This exemption certificate affidavit is valid for one entry/departure only.

(e) No change

(f)1. through 2. No change

3. The burden of proof of entitlement is on the person who claims the exemption provided in subparagraph 1.

To assure that a qualifying modification is recognized by the Executive Director or the Executive Director's designee in the responsible program as exempt, copies of the FAA supplemental type certificate and FAA Form 337 containing a description of the major change, signed by a holder of an FAA inspection authorization, should be retained in the records of the business that performed it, a copy retained by the purchaser of the major change, and another copy of that form should be mailed to:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417.

(g) through (j) No change

(11) through (28) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 212.05(1), ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(2), (4), (10), (14), (15), (16), (19), (20)~~, 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (7), 212.08(5)(i), (7)(t), (aa), (ee), (10), (11), 212.12(2), (12), 213.255(2), (3), 213.35, 215.26(2), ~~681.102(13)-(14), (20)-(21)~~, 681.104 FS. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 8-1-02, 4-17-03, 4-17-03 9-28-04, 1-11-16, 1-8-19, 1-1-21.

12A-1.0071 Boats Temporarily Docked in Florida.

(1)(a) No change

(b)1. No change

2. The 20-day time period may be tolled only once within a calendar year when a boat is placed for the first time that year in the physical care, custody, and control of a registered repair facility, including the time spent on sea trials conducted by the facility; however, the owner may request and the Department is authorized to grant an additional tolling of the 20-day period for purposes of repairs that arise from a written guarantee given by the registered repair facility, when the guarantee covers only those repairs or modifications made during the first tolled period. All requests for additional tolling must be addressed to the Florida Department of Revenue, General Tax Administration MS 1-2800, Compliance Determination Campaigns, P.O. Box 6417, Tallahassee, Florida 32314-6417. All requests for the additional tolling period must be in writing, setting out the boat owner's name; the boat's description, which includes the name, make, model, year, serial number, and hull identification number of the boat; the trade name and mailing address of the registered repair facility; and the registered repair facility's dealer's certificate of registration number assigned by the Department. The Department will notify the dealer in writing of its determination of the request for the additional tolling period, and will grant the additional tolling, if the documentation provided is complete and guarantees to cover only the repairs or modifications made during the first tolled period. Additionally, a copy of the written guarantee required in this subsection shall be maintained as a part of the repair facility's records for at least 5 years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

(c)1. No change

2. The following is a suggested format for an affidavit to be retained by the dealer and made a part of the dealer's records when a boat is placed by a nonresident owner in a facility, registered with the Department of Revenue, for repairs, alterations, refitting, or modifications:

~~EXEMPTION~~ AFFIDAVIT FOR BOATS PLACED IN A REGISTERED REPAIR FACILITY ~~AFFIDAVIT~~
STATE OF FLORIDA
COUNTY OF _____

~~Personally appears the below named affiant, who being duly sworn, deposes and says~~ I, the undersigned, affirm that the hereinafter described boat is under the below repair facility's ~~its~~ care, custody, and control for repairs, alterations, refitting, or modifications, and that the owner does not use the boat while in this facility.

NAME OF REPAIR FACILITY: _____

ADDRESS OF REPAIR FACILITY: _____ (Street)

_____ (City) _____ (State)

REPAIR FACILITY'S SALES & USE TAX REGISTRATION NUMBER: _____

DATE BOAT PLACED IN REPAIR FACILITY FOR REPAIRS, ALTERATIONS, REFITTING, OR

MODIFICATIONS: _____ (Month) (Day) (Year)

NAME OF BOAT OWNER: _____

BOAT OWNER'S PERMANENT ADDRESS: _____ (Street)

_____ (City) _____ (State)

DESCRIPTION OF BOAT

Name of Boat _____ Make _____ Model _____ Year _____

Serial Number _____ Hull I.D. Number _____

DESCRIPTION OF REPAIRS, ALTERATIONS, REFITTING, OR MODIFICATIONS TO BE MADE

Under penalties of perjury, I declare that I have read the foregoing affidavit and the facts stated are true to the best of my knowledge and belief.

Signature of Dealer Affiant: _____ (Signature of Dealer)

Sworn to and subscribed before me this _____ day of _____ 19____.

(Notary Public, State of Florida)

My commission expires: _____

NOTARY SEAL

Personally known []

Produced Identification [] Type: _____

Under ~~the~~ penalties of perjury, I declare that I have not used the above described boat while it was in the care, custody, and control of the repair facility.

Signature of Boat Owner

Date

The repairs, alterations, refitting, or modifications to the above described boat are completed and the boat was released: _____

(Month) (Day) (Year)

Signature of Dealer

Date

3. The following is a suggested format for a certification to be retained by the dealer and made a part of the dealer's records when a sea trial is conducted by the facility on a boat, placed by a nonresident owner in a facility, registered with the Department of Revenue, for repairs, alterations, refitting, or modifications:

SEA TRIALS OF BOATS PLACED IN A REGISTERED REPAIR FACILITY

NAME OF THE REPAIR FACILITY: _____

ADDRESS OF REPAIR FACILITY: _____ (Street)

_____ (City) _____ (State)

REPAIR FACILITY'S SALES & USE TAX REGISTRATION NUMBER: _____

DATE BOAT PLACED IN REPAIR FACILITY FOR REPAIRS, ALTERATIONS, REFITTING, OR

MODIFICATIONS: _____ (Month) (Day) (Year)

NAME OF BOAT OWNER: _____

BOAT OWNER'S PERMANENT ADDRESS: _____ (Street)

_____ (City) _____ (State)

DESCRIPTION OF BOAT

Name of Boat _____ Make _____ Model _____ Year _____

Serial Number _____ Hull I.D. Number _____

DESCRIPTION OF REPAIRS, ALTERATIONS, REFITTING, MODIFICATIONS, OR SEAWORTHINESS TO BE TESTED, INCLUDING THE TIME REQUIRED TO PERFORM SEA TRIAL:

Under ~~the~~ penalties of perjury, I declare that the sea trial, as specified above, is necessary to test the repairs, alterations, refitting, modifications, or seaworthiness of the vessel specified, and that I have not used or permitted any use of the above described vessel for purposes other than those specified above.

(Signature of Boat Owner) (Title) (Date)

(Signature of Dealer) (Title) (Date)

The testing of the repairs, alterations, refitting, ~~or~~ modifications, or seaworthiness of the above described vessel was performed during the following time period, and we affirm the length and scope of the voyage were reasonably necessary to test the repairs or modifications:

Beginning: _____ / _____
(Month) (Day)
_____ / _____
(Year) (Time)

Ending: _____ / _____
(Month) (Day)
_____ / _____
(Year) (Time)

(Signature of Boat Owner) (Date)

(Signature of Dealer) (Date)

(d) through (f) No change

(2) through (3) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(25), 212.05(1), 212.06(8), (12), 212.08(7)(t), 213.37 FS. History—New 12-8-87, Amended 8-10-92, 3-17-93, 5-18-94, 3-20-96, 3-25-20, 1-1-21.

12A-1.043 Manufacturing.

(1) through (5) No change

(6)(a) through (c) No change

(d)1. Materials and labor may be purchased tax-exempt when the purchaser extends an exemption certificate to the vendor or supplier certifying that the materials and labor will be used directly and solely for research or development purposes, as provided in Section 212.052, F.S.

2. The following is a suggested format for an exemption certificate for purchases of materials and labor:

EXEMPTION CERTIFICATE

ITEMS OF TANGIBLE PERSONAL PROPERTY AND LABOR

USED IN RESEARCH OR DEVELOPMENT

This is to certify that purchases of tangible personal property or labor on or after _____ (date) from _____ (Selling Dealer's Business Name) will be directly and solely used in research or development activities, as provided in Section 212.052, F.S. These research or development activities are located at:

(Street)

(City and State)

I understand that if I fraudulently issue this certificate to evade the payment of tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in Section 775.082, 775.083, or 775.084, F.S.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true to the best of my knowledge and belief.

Purchaser's Name (Print or Type)

Purchaser's Address

Signature and Title

Florida Sales and Use Tax Number (if applicable)

Date

Federal Employer's Identification Number

(if applicable)

(e)1. Machinery and equipment, including materials and labor used in the self-fabrication of machinery and equipment, may be purchased or leased tax-exempt when the purchaser extends an affidavit to the vendor or supplier stating that the item(s) will be used predominantly for research or development purposes, as provided in Section 212.08(18), F.S.

2. The following is a suggested format of an affidavit to be provided to the selling dealer or lessor:

AFFIDAVIT

MACHINERY AND EQUIPMENT USED IN RESEARCH OR DEVELOPMENT

I, the undersigned individual, hereby ~~declare swear and affirm~~ that the purchase(s) or lease(s) of machinery and equipment, including materials and labor used in the self-fabrication of machinery and equipment, on or after _____ (date) from _____ (Selling Dealer's Business Name), will be used predominantly in research or development activities, as provided in Section 212.08(18), F.S.

These research or development activities are located at:

(Street)

(City and State)

I understand that if I fraudulently issue this affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I ~~declare swear or affirm~~ that I have read the foregoing affidavit and that the facts stated in it herein are true to the best of my knowledge and belief.

Purchaser's Name (Print or Type)

Signature and Title

Date

Sworn to and subscribed before me this ___ day of _____, 20__

BY _____

(name of person making statement).

Personally Known: _____

Or Produced Identification: _____

Type of Identification Produced: _____

Signature of Notary

(Print, Type, or Stamp Commissioned Name of Notary)

(f) through (g) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 212.052(5), 212.08(18)(c), 212.18(2), 213.06(1) FS. Law Implemented 212.02(4), (7), 212.052, 212.06(1), 212.08(18), 212.085, 212.12(12), ~~366.051~~ FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 1-19-74, 12-26-83, Formerly 12A-1.43, Amended 1-2-89, 2-28-90, 3-20-96, 7-27-99, 10-2-01, 9-15-08, 1-1-21.

12A-1.0641 Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing

Purposes.

(1) through (3) No change

(4) Claiming the exemption at the time of purchase of a vessel.

(a) through (c) No change

(d) The following is a suggested format of an affidavit to be executed at the time of purchase by the owner or the owner's agent or representative to the dealer selling or leasing the vessel:

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT

VESSELS USED TO TRANSPORT PERSONS OR PROPERTY

FOR HIRE IN INTERSTATE OR FOREIGN COMMERCE

OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, hereby ~~declare swear or affirm~~ that I am the ~~purchaser Purchaser~~ or the purchaser's agent or representative authorized to act for the ~~purchaser Purchaser~~ in the purchase of the vessel described below.

The option checked below applies to this purchase:

() The vessel will be used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel will not operate in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax.

() The vessel will be used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. The ~~purchaser Purchaser~~ holds a valid Sales and Use Tax Direct Pay Permit issued by the Florida Department of Revenue and must pay tax imposed under Section 212.08(8), F.S., at the rate of ___ % of the sales price of the vessel directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the designated vessel and is delinquent on the 21st day of that month.

DESCRIPTION OF VESSEL: _____

NAME OF VESSEL: _____

STATE REGISTRATION NUMBER: _____

COAST GUARD DOCUMENTATION NUMBER: _____

MAKE: _____ MODEL: _____

YEAR: _____ SERIAL NUMBER: _____

SALES PRICE OF DESIGNATED VESSEL: _____

NAME OF SELLING DEALER: _____

SELLING DEALER'S ADDRESS: _____

SELLING DEALER'S SALES TAX NO.: _____

NAME OF VESSEL OWNER: _____

NAME OF PURCHASER: _____

PURCHASER'S TITLE OR DESIGNATION: _____

VESSEL OWNER'S SALES TAX NO.: _____

I understand that if I fraudulently issue this ~~affidavit Affidavit~~ to evade the payment of Florida sales tax, I will be

liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I ~~declare swear or affirm~~ that I have read the foregoing ~~affidavit~~ Affidavit and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

SIGNATURE OF PURCHASER OR PURCHASER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this _____ day of _____, 20____ BY _____ (name of person making statement).

Personally Known: _____

Or Produced Identification: _____ Signature of Notary

Type of Identification Produced: _____

(Print, Type, or Stamp Commissioned Name of Notary)

(5) Parts and other items used on vessels.

(a) through (d) No change

(e) The vessel owner, operator, or the owner's agent or representative is required to execute an affidavit to the selling dealer to purchase, lease, or rent vessel parts and other items subject to the partial exemption tax-exempt at the time of purchase. The owner is required to pay tax on vessel parts and other qualified items based on the owner's mileage apportionment factor directly to the Department. The following is a suggested format of the affidavit:

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT

VESSEL PARTS AND ITEMS APPROPRIATE TO CARRY OUT THE PURPOSE FOR WHICH A VESSEL IS DESIGNED, EQUIPPED, AND USED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL

FISHING PURPOSES

I, the undersigned individual, hereby ~~declare swear or affirm~~ that I am the owner ~~Owner~~, ~~the~~ operator, or the owner's agent or representative authorized to act for the owner ~~Owner~~ in the purchase of the items used on the vessel, _____, Home Port of _____.

I hereby ~~declare swear or affirm~~ that the named vessel is used to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes and the items purchased from the seller ~~Seller~~ listed on INVOICE NO(S). _____ will be used exclusively on the named vessel and are appropriate to carry out the purpose for which the vessel is designed, equipped, and used.

I hereby ~~declare swear or affirm~~ that: (The option checked below applies to this purchase.)

() The items purchased will be used exclusively on the named vessel in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel will not be operated in or on the canals or waterways, or within the territorial waters, of Florida. The items purchased are not subject to Florida sales tax.

() The items purchased will be used exclusively on the named vessel in both non-Florida waters and in Florida territorial waters. The owner ~~Owner~~ holds a valid Sales and Use Tax Direct Pay Permit issued by the Florida Department of Revenue and must pay tax imposed under Section 212.08(8), F.S., at the rate of _____% of the sales price of the vessel parts and items directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the designated vessel parts and items and is delinquent on the 21st day of that month.

I understand that if I fraudulently issue this affidavit ~~Affidavit~~ to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I ~~declare swear or affirm~~ that I have read the foregoing affidavit ~~Affidavit~~ and that the facts stated in it herein are true to the best of my knowledge and belief.

SIGNATURE OF VESSEL OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this ____ day of _____, 20____ BY _____ (name of person making statement).

Personally Known: _____

Or Produced Identification: _____ Signature of Notary

Type of Identification Produced: _____

_____ (Print, Type, or Stamp Commissioned Name of Notary)

(6) Dyed ~~diesel~~ diesel fuel used in interstate or foreign commerce or for commercial fishing purposes.

(a)1. through 2. No change

3. To purchase dyed diesel fuel exempt from sales tax at the time of purchase, the purchaser is required to provide an exemption certificate to the selling dealer declaring that the fuel will be used exclusively in equipment or a vessel for commercial fishing or aquacultural purposes. The following is a suggested format of a certificate:

EXEMPTION CERTIFICATE

DYED DIESEL FUEL USED EXCLUSIVELY FOR

COMMERCIAL FISHING OR AQUACULTURAL PURPOSES

I certify that dyed diesel fuel placed in the storage tank of a vessel or equipment on or after _____ (Date) from _____ (Selling Vendor's Name) will be used exclusively in equipment or a vessel for commercial fishing or aquacultural purposes.

I understand that if I use the purchased dyed diesel fuel for any nonexempt purpose, I must pay tax on the purchase price of the dyed diesel fuel directly to the Florida Department of Revenue.

I understand that if I fraudulently issue this exemption certificate ~~Certificate~~ to evade the payment of Florida sales tax, I will be liable for payment of the tax, plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing exemption certificate ~~Certificate~~ and the facts stated in it ~~herein~~ are true.

SIGNATURE OF PURCHASER OR AUTHORIZED AGENT

TITLE OR DESIGNATION

DATE

(b)1. No change

2. To purchase dyed diesel fuel exempt from sales tax at the time of purchase, the owner, operator, or the owner's agent or representative is required to execute an exemption certificate affidavit to the selling dealer declaring that the fuel will be used in a vessel operated to transport persons or property for hire in interstate or foreign commerce. The following is a suggested format of an exemption certificate affidavit:

SUGGESTED EXEMPTION CERTIFICATE AFFIDAVIT

DYED DIESEL FUEL FOR USE IN A VESSEL OPERATED

IN INTERSTATE OR FOREIGN COMMERCE

I, the undersigned individual, as the owner, operator, or the owner's ~~Owner, Operator, or the Owner's~~ agent or representative of the vessel, _____, Home Port of _____, certify the following.

The option checked below applies to this purchase:

() The named vessel is used to transport persons or property for hire in interstate or foreign commerce in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The fuel will not be used to operate the vessel in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax.

() The named vessel is used to transport persons or property for hire in interstate or foreign commerce in non-Florida waters and in Florida territorial waters. The fuel will be used to operate vessels in interstate or foreign commerce and is subject to the partial exemption provided in Section 212.08(4)(a)2., F.S. The owner ~~Owner~~ holds a valid sales and use tax certificate of registration issued by the Florida Department of Revenue and must pay tax due on the fuel directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the fuel and is delinquent on the 21st day of that month.

I understand that if I fraudulently issue this exemption certificate Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction

of a third degree felony.

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing exemption certificate Affidavit and the facts stated in it herein are true and correct to the best of my knowledge and belief.

SIGNATURE OF OWNER, OPERATOR, OR OWNER'S AGENT, OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

(7) Refunds to claim the partial exemption.

(a) through (c) No change

(d) The following is a suggested format of an affidavit to be provided to the Department to obtain a refund of tax paid to the selling dealer in excess of the tax due on vessels operated in interstate or foreign commerce or for commercial fishing purposes:

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT

SALES TAX PAID TO THE SELLING DEALER FOR
A VESSEL USED IN INTERSTATE OR FOREIGN COMMERCE OR
FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, hereby declare ~~swear or affirm~~ that I am the owner, operator, or the owner's ~~Owner, or the Owner's~~ agent or representative authorized to act for the owner or operator ~~Owner or Operator~~ in the purchase of the vessel described below. The option checked below applies to this purchase:

() The vessel is used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel is not operated in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax. I have paid Florida sales tax to the seller ~~Seller~~ and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in the amount of

\$_____ directly from the Florida Department of Revenue.

() The vessel is used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the ~~seller Seller~~ and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due pursuant to ~~Section section~~ 212.08(8), F.S. I understand that, as the ~~purchaser Purchaser~~, I must pay tax imposed under ~~Section section~~ 212.08(8), F.S., at the rate of _____ % of the sales price of the vessel and am requesting a refund of tax paid in the amount of \$_____ directly from the Florida Department of Revenue.

DESCRIPTION OF VESSEL USED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES:

NAME OF VESSEL: _____

STATE REGISTRATION NUMBER: _____

COAST GUARD DOCUMENTATION NUMBER: _____

MAKE: _____ MODEL: _____

YEAR: _____ SERIAL NUMBER: _____

SALES PRICE OF DESIGNATED VESSEL: _____

NAME OF SELLING DEALER: _____

SELLING DEALER'S ADDRESS: _____

SELLING DEALER'S SALES TAX NO.: _____

VESSEL OWNER OR OWNER'S AGENT OR REPRESENTATIVE: _____

TITLE OR DESIGNATION: _____

I understand that if I fraudulently issue this ~~affidavit Affidavit~~ to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I ~~declare swear or affirm~~ that I have read the foregoing ~~affidavit Affidavit~~ and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

SIGNATURE OF OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this ____ day of _____, 20____ BY _____ (name of person making statement):

Personally Known: _____

Or Produced Identification: _____ Signature of Notary

Type of Identification Produced: _____

(Print, Type, or Stamp Commissioned Name of Notary)

(e) The following is a suggested format of an affidavit to be provided to the Department to obtain a refund of tax paid to the selling dealer on items appropriate to carry out the purpose for which a vessel is designed, equipped, and used in interstate or foreign commerce or for commercial fishing purposes:

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT

ITEMS APPROPRIATE TO CARRY OUT THE PURPOSE FOR WHICH A VESSEL IS DESIGNED,
EQUIPPED, AND USED IN INTERSTATE OR FOREIGN COMMERCE
OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, as the owner, operator, or the owner's ~~Owner, the Operator, or the Owner's~~ agent or representative of the vessel, _____, Home Port of _____, hereby ~~declare swear or affirm~~ that the items purchased from the seller ~~Seller~~ listed on INVOICE NO(S). _____ are used exclusively on the named vessel and are appropriate to carry out the purpose for which the vessel is designed, equipped, and used to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes. The option checked below applies to the items purchased:

() The items purchased are used on the named vessel that is used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the

mileage from the territorial limit to port dockside and return into international waters. The vessel is not operated in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax. I have paid Florida sales tax to the ~~seller~~ Seller and am applying directly to the Florida Department of Revenue to obtain a refund of sales tax paid to the ~~seller~~ Seller.

() The items purchased are used on the named vessel that is used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the ~~seller~~ Seller and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due under Section 212.08(8), F.S. I understand, that as the ~~owner or operator~~ Owner or Operator of the vessel, that I must pay tax imposed under Section 212.08(8), F.S., at the rate of ____ % of the sales price of the vessel parts and items and am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

I understand that if I fraudulently issue this ~~affidavit~~ Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I ~~declare~~ swear or affirm that I have read the foregoing ~~affidavit~~ Affidavit and that the facts stated ~~in it~~ herein are true to the best of my knowledge and belief.

SIGNATURE OF THE VESSEL OWNER, OPERATOR, OR THE OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this ____ day of _____, 20____ BY _____ (name of person making statement):

Personally Known: _____

Or Produced Identification: _____ Signature of Notary

Type of Identification Produced: _____

(Print, Type, or Stamp Commissioned Name of Notary)

(f) The following is a suggested format of a certificate to be provided to the Department to obtain a refund of tax paid to the selling dealer on fuel in excess of the partial exemption provided in Section 212.08(4)(a)2., F.S.:

CERTIFICATE

TAX PAID ON FUEL USED IN A VESSEL OPERATED IN INTERSTATE OR FOREIGN COMMERCE OR
FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, as the owner, operator, or the owner's ~~Owner, the Operator, or the Owner's~~ agent or representative of the vessel, _____, Home Port of _____, hereby certify that the fuel purchased from the seller ~~Seller~~ listed on INVOICE NO(S). _____ is used on the named vessel engaged in transporting persons or property for hire in interstate or foreign commerce or engaged in commercial fishing. The option checked below applies to this purchase of fuel.

() The fuel was used in the named vessel used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The fuel was not used to operate the named vessel in or on the canals or waterways, or within territorial waters, of Florida and is not subject to Florida sales tax. I am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

() The fuel was used in the named vessel used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the seller ~~Seller~~ and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due pursuant to Section 212.08(4)(a)2., F.S. I understand that, as the purchaser ~~Purchaser~~, I must pay tax imposed under Section 212.08(4)(a)2., F.S., at the rate of _____ % of the sales price of the fuel and am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

I understand that if I fraudulently issue this certificate ~~Certificate~~ to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing certificate ~~Certificate~~ and that the facts

stated ~~in it herein~~ are true to the best of my knowledge and belief.

SIGNATURE OF OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

(8) through (9) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented ~~92-525, 212.02(10)(g), 212.05(1), 212.0501(4), 212.06(1), 212.08(4)(a)2., 4., (8), 212.085, 212.13(1), 212.21(3), 213.37 FS. History—New 6-12-03, Amended 5-9-13, 5-9-13, 1-20-14, 1-1-21.~~

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center~~ or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(b) No change

Form Number	Title	Effective Date
(2)(a)	No change	
(b) DR-1N	Registering Your Business (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____11785)	<u>XX/XX</u> 03/20

(c) through (f)	No change	
(3)	No change	
(4)(a)	No change	
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____41379)	<u>XX/XX</u> 01/20
(c)	No change	
(5)(a)	No change	
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____41381)	<u>XX/XX</u> 01/20
(c) through (d)	No change	
(e) DR-15EZN	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____41383)	<u>XX/XX</u> 01/20
(f) through (k)	No change	
(6) through (14)	No change	
(15) DR-123	Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State; <u>Affidavit (R-01/16)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____06370)	<u>XX/XX</u> 01/16
(16) through (24)	No change	

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7), 1002.40(16) FS. Law Implemented 92.525(1)(b), ~~(3)~~, ~~95.091~~, ~~119.071(5)~~, 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, ~~212.02~~, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), ~~(9)~~, 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), ~~212.13~~, 212.14(2), (4), (5), 212.18(2), (3), 212.183, ~~212.1832~~, ~~213.1832~~, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), ~~403.717~~, 403.718, 403.7185(3), ~~443.036~~, ~~443.121(1)~~, (3), 443.131, 443.1315, 443.1316, 443.171(2), (7),

1002.40(13) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 1-1-21.

12A-1.104 Sales of Property to be Transported to a Cooperating State.

(1) ~~Tax Effective October 1, 1987, tax~~ is levied on the sales of tangible personal property to be transported to a cooperating state at the rate at which the sale would have been taxed pursuant to the cooperating state's tax laws if consummated in the cooperating state by a dealer and a purchaser, both of whom were physically present in that state at the time of sale.

(2)(a) Notwithstanding other provisions of this section, a Florida dealer will be relieved from the requirement of collecting tax on sales of tangible personal property to be transported to a cooperating state if the Florida dealer obtains from the purchaser an affidavit setting forth the purchaser's name, address, state tax identification number, and a statement that the purchaser is aware of his state's use tax laws, is a registered dealer in Florida or another state, or is purchasing the tangible personal property for resale or is otherwise not required to pay tax on the transaction.

(b) The following is a suggested affidavit to be used by a Florida dealer when making sales of tangible personal property to be transported to a cooperating state in accordance with paragraph (a):

AFFIDAVIT FOR EXEMPTION OF PROPERTY SOLD TO BE TRANSPORTED

TO THE COOPERATING STATE OF _____ (~~name~~ Name of state ~~State~~)

STATE OF _____ COUNTY OF _____

As the undersigned purchaser, I hereby declare the following statements are true to the best of my knowledge and belief: Personally appeared before me the below named affiant, whose identity is known or proven to me, who being duly sworn, deposes and says that:

- ~~1-~~ The purchaser ~~affiant~~ has ordered, is ordering, or will order from a Florida dealer tangible personal property of the following description: _____;
- ~~2-~~ The ~~That~~ property was ordered to be transported to the above state ~~State~~;
- ~~3-~~ The sale of the above property was, is, or will be exempt from tax on the sale of tangible personal property by

the Florida dealer for one or more of the following reasons, as designated: _____;

- The purchaser is aware of their ~~his/her~~ state's use tax laws; _____
- The purchaser is a registered dealer for purposes of Florida's sales and use taxes;
- The purchaser is a registered dealer for purposes of the sales and use taxes of the following state other than Florida: _____;
- The above tangible personal property was, is being, or will be purchased for resale;
- The sale of the above property would, if consummated in the state to which transported, be exempt for the following reason or reasons: _____; and
- The sale of the above property is exempt for the following reason or reasons _____.

(Purchaser's ~~Affiant's~~ signature)

(Purchaser's ~~Affiant's~~ name printed)

(Purchaser's ~~Affiant's~~ address printed)

(State Taxpayer Identification Number, if applicable)

(Date)

Sworn to and subscribed before me this _____ day of _____, 19____.

(Notary Public)

(3) through (4) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 212.06(3)(b)2. ~~(5)(a)2.~~; 212.18(2), 213.06(1) FS. Law Implemented 212.06(3) ~~(5)(a)2.~~ FS.

History--New 12-8-87, Amended 1-1-21.



Registering Your Business

Do I Have the Application I need?

The Florida Department of Revenue administers over 30 taxes and fees. In most cases, you must register with the Department as a dealer before you begin conducting business activities subject to Florida's taxes and fees. This publication provides the information you will need to register with the Department using a *Florida Business Tax Application*, additional registration applications you may need to complete your registration with the Department, and registration applications you may need instead of the *Florida Business Tax Application*.

The **Florida Business Tax Application** (online or paper Form DR-1) asks you to answer a series of questions about your business that will assist you in identifying your tax responsibilities and to register to collect, report, and pay the following Florida taxes and fees:

- Communications services tax
- Documentary stamp tax
- Gross receipts tax on dry-cleaners
- Gross receipts tax on electrical power and gas
- Lead-acid battery fee
- Miami-Dade County Lake Belt fees
- Rental car surcharge
- Reemployment tax
- Prepaid wireless E911 fee
- Sales and use tax
- Severance taxes (solid mineral, gas, sulfur, and oil production)
- Waste tire fee

If you previously submitted a *Florida Business Tax Application* to the Department and you hold an active certificate of registration or reemployment tax account number (if you have employees), you may use the **Application for Registered Businesses to Add a New Florida Location** (Form DR-1A) to register:

- an additional business location or Florida rental property
- a registered location that has moved from one Florida county to another

to collect, report, and pay the following Florida taxes:

- Sales and use tax
- Prepaid wireless E911 fee
- Lead-acid battery fee
- Waste tire fee
- Rental car surcharge
- Documentary stamp tax

Businesses with multiple locations

Submit one application for each Business Entity	Submit one application for each Location	Submit one application for each County
<ul style="list-style-type: none"> • Communications services tax • Gross receipts tax on dry-cleaning facilities • Gross receipts tax on electrical power and gas • Severance tax (extracting oil, gas, sulfur, solid minerals, heavy minerals, or phosphate rock) • Miami-Dade County Lake Belt fees • Reemployment tax 	<ul style="list-style-type: none"> • Sales and use tax • Prepaid wireless E911 fee • Lead-acid battery fee • Waste tire fee • Documentary stamp tax 	<ul style="list-style-type: none"> • Rental car surcharge • Operators of: <ul style="list-style-type: none"> • Amusement Machines • Vending Machines • Newspaper Rack Machines • Automated Kiosks receiving Secondhand Goods

Register online - it's fast and secure! You can apply online using the Department's online application at floridarevenue.com/taxes/registration. You will be able to return to the website to retrieve your certificate number(s) after three business days.

Identification Numbers

The Internal Revenue Service (IRS) requires any business that has employees and any partnership, corporation, nonprofit organization, trust (except certain revocable trusts), and estate to have a **federal employer identification number** (FEIN). You will need this number to register with the Department. For more information, visit the IRS website at irs.gov.

If you are a sole proprietor (individual business owner) or an individual who is the sole member of a limited liability company, you will need your **social security number** (SSN) to register with the Department. If you are not eligible to obtain a social security number, you must provide a **Visa number** issued by the United States Department of State.

When you register with the Department, you are issued a **business partner number** as a unique identifying number for your business. The number will be located on the back of your certificate of registration.

Sales and Use Tax – Special Reporting Numbers

To make reporting and paying sales and use tax for your registered business easier, you may obtain a **county control reporting number**. If you own multiple business locations (including rental properties) within a single county, you may submit an **Application for Sales and Use Tax County Control Reporting Number** (Form DR-1CCN) to assign a reporting number for that county. You may submit an application for each Florida county where you want to report using a county control reporting number. If you register additional business locations within a county where you have a county control reporting number, you may indicate on your application that you will be filing sales and use tax for the new location using your county control reporting number for that county.

If you own multiple business locations (including rental properties) in a single county or in multiple counties, you may submit an **Application for Consolidated Sales and Use Tax Filing Number** (Form DR-1CON) to obtain a **consolidated sales and use tax filing number** that allows you to make a single sales and use tax payment for all your business locations. If you register additional business locations, you may indicate on your application that you will be filing sales and use tax for the new location using your consolidated sales and use tax filing number.

Registering Rental Properties to Collect and Remit Sales Tax

If you collect or receive lease or rental payments for the rental, lease, or license to use real property (**commercial rental property**) or for living, sleeping, or housekeeping accommodations for rental periods less than six months (**transient rental accommodations**), register each commercial rental property location and each transient rental accommodation for which you collect rent. If you collect lease or rental payments for more than one real property rental location or more than one transient rental accommodation, use a separate application for each rental location or each transient rental accommodation. You may use the shorter **Application for Registered Businesses to Add a New Florida Location** (Form DR-1A) to register additional rental property.

Business Information

To register your business, you will need:

- Legal name of business entity (e.g., name of sole proprietor, partnership, corporation, or other entity)
- Business trade name (“doing business as”), if any
- Business mailing address
- Physical street address of business location (including Florida County)
- Physical street address (including Florida County) of the rental, lease, or license to use real property (**commercial rental property**) or for living, sleeping, or housekeeping accommodations for rental periods less than six months (**transient rental accommodations**)
- Date of first taxable activity at the business location you are registering

- The North American Industry Classification System (NAICS) Code for each of your business activities (For more information, visit <http://www.census.gov/eos/www/naics/index.html>)
- If you will sell communications services, the method(s) you will use to assign customer locations to the correct taxing jurisdiction, and the name, telephone number, and email address of the person to contact regarding communications services tax returns. For more information, see the *Communications Services Tax* brochure (GT-800011) at floridarevenue.com/forms.

Owner or Manager Information

You will need the following information about the owners or managers of your business:

- **Sole proprietorship** – name, home address, identification number (SSN or Visa #), and telephone number
- **Each general partner** – (includes married couples) name, title, home address, identification number (SSN, Visa #, or FEIN), and telephone number
- **Each director, officer, managing member, grantor, trustee, and personal representative** – name, title, home address, identification number (last four digits of the individual's SSN, Visa #, or FEIN), and telephone number
- **Limited liability company (LLC)** – name, title, home address, identification number (last four digits of the individual's SSN, Visa #, or FEIN), and telephone number for all members

Employee Information

If you have, or anticipate that you will have, employees in Florida, you will need:

- The number of employees you have or anticipate you will have
- The amount of wages paid or expected to be paid within a calendar quarter
- Your employer type – regular, nonprofit organization, domestic employer (employees perform only household services), Indian tribe, agricultural (citrus or noncitrus), or crew chief
- The type of services you provide – administrative, research, or other
- If you use a payroll agent – agent's name, address, telephone number, email address, and federal preparer tax identification number (PTIN)

Mailing addresses for mailing your:

- Reporting Forms and Information (Employer's Quarterly Reports, certifications, and related correspondence)
- Tax Rate Information (Tax rate notices and related correspondence)
- Benefits Paid Information (Notices of benefits paid and related correspondence)

The *Employer Guide to Reemployment Tax* (RT-800002) contains information employers need to comply with Florida's Reemployment Assistance Program Law.

If the Form of Your Business Ownership Changed or You Acquired a Business

You will need:

- Your prior or acquired business name and address
- The prior business federal employer identification number
- The prior business Florida tax number
- Portion of business acquired (if applicable)
- Effective date of the change or acquisition
- To know whether employees were transferred to the new business and, if so, on what date
- To know whether, at the time of acquisition, there was ownership, management, or control of the two entities

It is recommended that before buying an existing business, you ask the seller for documentation of any tax, penalty, or interest that is due to the Florida Department of Revenue. As a purchaser, you could be liable for any tax, penalty, or interest owed by the seller. For more information, visit floridarevenue.com and select "Businesses and Employers," then select "Certificate of Compliance."

Enrollment to File and Pay Tax Electronically

Filing and paying electronically is quick, easy, and secure. You can electronically file and pay all taxes, fees and surcharges, except severance taxes and Miami-Dade County Lake Belt fees. For severance taxes and Miami-Dade County Lake Belt fees, payments can be made electronically; however, electronic return filing is not available.

Taxpayers choosing to enroll with the Department to file or pay electronically can take advantage of additional features: an encrypted system that securely saves your contact and bank account information; the ability to view your filing history and bills posted to your tax account; and, the ability to reprint your returns.

If you enroll with the Department to make electronic payments or to file electronic returns, you will need the:

- Bank routing number and your account number
- Contact person's name, address, telephone and fax numbers, email addresses, and federal preparer tax identification number (PTIN), if using a payroll agent to prepare your reemployment tax returns

For more information about the enrollment system and filing and paying tax electronically, visit floridarevenue.com/taxes/filepay.

Do you have a tax warrant or outstanding tax liability?

When you register, you will be required to post a cash deposit, surety bond, or an irrevocable letter of credit if you are seeking an additional registration and you own a controlling interest in a business that:

- Has a tax warrant that is currently unsatisfied
- Has an outstanding liability of \$2,500 or more
- Had a previous certificate of registration revoked
- Failed to comply with the provisions of a judgment, settlement agreement, closing agreement, stipulated payment agreement, or consent agreement with the Department
- Has no permanent business location in Florida, or is operated from a temporary Florida location for less than six months in any consecutive twelve-month period, and there is evidence that you will fail to remit taxes

For more information, see Rule 12A-1.060, Florida Administrative Code (F.A.C.), Registration, available at flrules.org.

Applications You May Need in Addition to a *Florida Business Tax Application*

Application for Amusement Machine Certificate (Form DR-18)

Each location where a coin-operated amusement machine is in operation must be registered for sales and use tax. In addition, an *Amusement Machine Certificate* is required for each location where machines are operated. This application is used to obtain an annual *Amusement Machine Certificate*.

Application for Self-Accrual Authority / Direct Pay Permit – Communications Services Tax (Form DR-700030)

This application is used by a purchaser of communications services to obtain a *Communications Services Tax Direct Pay Permit* and pay the communications services tax directly to the Department when:

- the majority of the communications services used by the purchaser are for communications that originate outside of Florida and terminate within Florida
- the taxable status of sales of communications services will only be known upon use

Application for Self-Accrual Authority / Direct Pay Permit - Sales and Use Tax (Form DR-16A)

This application is used to obtain a *Sales and Use Tax Direct Pay Permit* as authorized by section 212.183, Florida Statutes. See Rule 12A-1.0911, F.A.C., Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors.

Applications You May Need in Addition to a *Florida Business Tax Application* (continued)

Additional Applications

Registration Application for Secondhand Dealers and Secondary Metals Recyclers (Form DR-1S)

This registration, in addition to a sales and use tax registration, is required for those persons who:

- Purchase, consign, trade, or sell secondhand goods
- Purchase, gather, obtain, or sell salvage or scrap metal to be recycled or convert ferrous or nonferrous metals into raw materials

Report to Determine Succession and Application for Transfer of Experience Rating Records (Form RTS-1S)

This report, in addition to registration for reemployment tax purposes, is required if the form of ownership of your business changes. The information contained in the report is used to determine any reemployment tax rate change that would result from the transfer of the predecessor's employment records to you. If you acquire an existing business, and there was no common ownership, management, or control between your business and the acquired business, you must complete this report within 90 days of the date of the acquisition. If there was common ownership, management, or control between your business and the acquired business at the time of acquisition, and you report this information in *Florida Business Tax Application* (Form DR-1), you are not required to complete Form RTS-1S.

Independent Contractor Analysis (Form RTS-6061)

This analysis, in addition to registration for reemployment tax purposes, is required for those who employ the services of self-employed, independent contractors other than those engaged in a distinct business, occupation, or profession that serves the general public.

Applications You May Need Instead of a *Florida Business Tax Application*

Other Applications

Application for Registered Businesses to Add a New Florida Location (Form DR-1A)

Any business that holds an active certificate of registration or reemployment tax account with the Department may use Form DR-1A to register an additional business location or Florida rental property, a location that has moved from one Florida county to another, or when starting a new taxable activity at a registered business location. This shorter application requests only that information necessary to issue a certificate of registration for a new or relocated business location.

Application for Collective Registration of Living or Sleeping Accommodations (Form DR-1C)

This application allows an agent, representative, or management company to register multiple, separately owned properties located in a single county to collect sales and use tax on short-term rentals of living or sleeping accommodations. To use this application, the agent, representative, or management company must have completed a *Florida Business Tax Application* (Form DR-1) and received a sales and use tax certificate of registration for each county in which living or sleeping accommodations are located.

Application for a Consumer's Certificate of Exemption (Form DR-5)

Florida law provides an exemption from sales and use tax to certain nonprofit organizations and governmental entities. To make qualified, tax-exempt purchases, nonprofit organizations and governmental entities (except federal government agencies) must obtain a *Florida Consumer's Certificate of Exemption*. This application is used to apply for the certificate.

Application for Air Carrier Fuel Tax License (Form DR-176)

This application is used by commercial air carriers to obtain a Florida fuel tax license.

Florida Fuel or Pollutants Tax Application (Form DR-156)

This application is used to obtain a Florida fuel tax license or a Florida pollutants tax license.

What If My Business Information Changes?

Business Information Changes

Notify the Department if you:

- change your business name
- change your mailing address
- change your location address within the same county
- close or sell your business

You can also notify the Department when you temporarily suspend or resume business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

What If My Business Information Changes? (continued)

Business Information Changes

Submit a new registration (online or paper) if you:

- move your business location from one Florida county to another
- add another business location
- purchase or acquire an existing business
- change the form of ownership of your business

The New Business Start-up Kit available at floridarevenue.com/dor/business provides information to assist newly registered businesses in working with the Florida Department of Revenue.

Contact Us

To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters.

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

For written replies to tax questions, write to:

Taxpayer Services MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Subscribe to Receive Updates by Email

Visit floridarevenue.com/dor/subscribe to sign up to receive an email when the Department posts:

- Tax Information Publications (TIPs)
- Proposed rules, including notices of rule development workshops and emergency rulemaking
- Due date reminders for reemployment tax and sales and use tax

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-1	Florida Business Tax Application	Rule 12A-1.097, F.A.C.
Form DR-1A	Application for Registered Businesses to Add a New Florida Location	Rule 12A-1.097, F.A.C.
Form DR-1CCN	Application for Sales and Use Tax County Control Reporting Number	Rule 12A-1.097, F.A.C.
Form DR-1CON	Application for Consolidated Sales and Use Tax Filing Number	Rule 12A-1.097, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form DR-700030	Application for Self-Accrual Authority/Direct Pay Permit Communications Services Tax	Rule 12A-19.100, F.A.C.
Form DR-16A	Application for Self-Accrual Authority/ Direct Pay Permit Sales and Use Tax	Rule 12A-1.097, F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form RTS-1S	Report to Determine Succession and Application for Transfer of Experience Rating Records	Rule 73B-10.037, F.A.C.
Form RTS-6061	Independent Contractor Analysis	Rule 73B-10.037, F.A.C.
Form DR-1C	Application for Collective Registration of Living or Sleeping Accommodations	Rule 12A-1.097, F.A.C.
Form DR-5	Application for a Consumer's Certificate of Exemption	Rule 12A-1.097, F.A.C.
Form DR-176	Application for Air Carrier Fuel Tax License	Rule 12B-5.150, F.A.C.
Form DR-156	Florida Fuel or Pollutants Tax Application	Rule 12B-5.150, F.A.C.



Instructions for Consolidated Sales and Use Tax Return

DR-7N
R. XX/XX
Rule 12A-1.097, F.A.C.
Effective XX/XX
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Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

To notify us in writing, mail a letter to:
Account Management - MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160

Be sure to include your business partner number, your consolidated sales tax filing number, and the certificate number for each location in any written correspondence sent to the Department.

Submit a new registration (online or paper) if you:

- move a business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Due Dates, Electronic Filing and Payment, and Other Filing Information

Electronic Filing and Payment: Consolidated sales and use tax returns and tax payments must be filed and paid electronically. You can file and pay sales and use tax by using the Department's website or you may purchase software from a software vendor.

Due Dates: Tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically on the first business day following the 20th.

Due Dates for Electronic Payments: To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m. ET on the business day prior to the 20th**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit floridarevenue.com/forms, select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

Vendor software: You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

Amended Returns: If you discover that your original return was incorrect, call Taxpayer Services at 850-488-6800 Monday

through Friday, excluding holidays, for assistance amending your returns.

Keep records that support all transactions for at least three years from the date you file your return or the date it is required to be filed, whichever is later.

Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. You may provide your Florida Annual Resale Certificate or certificate number for either the consolidated number (80-code number) or for an active location reported under the consolidated number. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit floridarevenue.com/taxes/certificates
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, Android devices, and Windows phones.

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount. Additionally, most counties also have a local option discretionary sales surtax.

Bracket rates are available at floridarevenue.com/forms.

[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as

Instructions for Consolidated Sales and Use Tax Return continued

one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

Example: A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale (\$60 x 6% = \$3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 (\$3.60 + \$.05 cents).

Line-by-Line Instructions

The electronic consolidated sales and use tax return contains one *Consolidated Summary Sales and Use Tax Return* (Form DR-15CON) and a *Consolidated Sales and Use Tax Return* (Form DR-7) for each business location reported under the consolidated sales tax filing number. First, complete the return (Form DR-7) for each business location. When you have completed all the business location returns, the amounts reported will be automatically totaled and transferred to the appropriate lines and columns on the consolidated summary (Form DR-15CON).

If your consolidated sales and use tax return is missing a *Consolidated Sales and Use Tax Return* (Form DR-7) for one or more of your business locations, call Taxpayer Services for assistance at 850-488-6800, Monday through Friday, excluding holidays. The additional locations must be registered with the Department and must have the same federal employer identification number as your consolidated sales tax filing number.

Line A. Sales/Services/Electricity

Line A is used to report the total of all wholesale and retail sales transactions and certain untaxed purchases or uses as follows:

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals, admissions, amusement machine receipts, and vending machine receipts (except food and beverage sales reported on Line E). The amount of taxable sales from amusement machines is also separately reported on Line 19.
- Sales of services including nonresidential interior pest control, nonresidential interior janitorial and cleaning services, residential and nonresidential burglar and other protection services, and detective services.
- Sales and untaxed purchases or uses of electricity taxed at the rate of 6.95% (2.6% imposed under Chapter 203, Florida Statutes [F.S.], and 4.35% imposed under Chapter 212, F.S.), plus surtax. You must also report this amount on Line 17.
- Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

Note: Registered Florida motor vehicle dealers may use the method described in *Tax Information for Motor Vehicle Dealers* (Form GT-400400) to report tax on sales of motor vehicles to out-of-state residents.

Column 1. Gross Sales - Enter the total amount of gross sales.

Do **not** include:

- tax collected;
- fuel sales reported on a Florida fuel tax return; or
- lottery ticket sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0" if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

Column 3. Taxable Amount - Subtract total exempt sales from gross sales and enter the taxable amount. You must also report the total amount of sales that are subject to sales tax but are exempt from discretionary sales surtax, on Line 15(a) or Line 15(b). You must report on Line 15(c), the total amount of sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located.

In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:

- Taxable sales and untaxed purchases or uses of electricity on Line 17.
- Taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment on Line 18.
- Taxable sales from amusement machines on Line 19.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report the total amount of discretionary sales surtax due on Line 15(d).

Amusement and Vending Machine Sales - You must be registered in each county where you operate vending or amusement machines. For each county in which you operate machines, you must report the gross sales and the tax due from amusement machines and from vending machines dispensing items other than food and beverages. Use the gross receipts from each type of machine that you operate and the tax rate divisor for the county where the machine is located to compute the amount of gross sales and tax due.

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

Total machine receipts - Gross Sales = Tax due, including discretionary sales surtax.

Gross Sales × Surtax Rate = Discretionary Sales Surtax due.

- If you operate vending machines containing food or beverage items, complete Line E.
- If you operate amusement machines, include receipts in Line A and also complete Line 19.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791
8.0%	1.060	1.0833
8.5%	1.065	1.0875

Example: The total receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5% total \$100.00. Total receipts divided by the amusement machine

Line-by-Line Instructions continued

divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.045 = \95.69 (gross sales)
 $\$100 - \$95.69 = \$4.31$ (tax due, including surtax due)
 $\$95.69 \times .005 = \0.48 [surtax portion to be reported on Line 15(d)]

Line B. Taxable Purchases - Use Tax

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

Column 1. Gross Sales - Not Applicable

Column 2. Exempt Sales - Not Applicable

Column 3. Taxable Amount - Enter the total amount of purchases used or consumed that were not taxed by suppliers and not for resale. **If you report purchases exempt from discretionary sales surtax, also complete Line 15(a) or Line 15(b).**

Column 4. Tax Due - Enter the total amount of use tax due, including discretionary sales surtax due.

- **You must also report all discretionary sales surtax due on Line 15(d).**
- **If you paid sales tax to another state at a rate less than 6%**, enter the total amount of Florida use tax, plus any applicable discretionary sales surtax on Line B, Column 4, and claim a credit for the tax paid to the other state on Line 6. When claiming a credit for sales tax paid to another state, make sure it is legally imposed. When in doubt, contact the tax agency in the state where the tax was paid.

Line C. Commercial Rentals (5.5% Plus County Surtax Rate)

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 5.5%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

Column 1. Gross Sales - Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

Column 2. Exempt Sales - Enter the total amount of consideration for tax-exempt commercial rentals included in Line C, Column 1. Enter "0" if none. See section 212.031, F.S., and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

Column 3. Taxable Amount - Subtract the amount reported in Column 2 from the amount reported in Column 1 and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Line C(a). Less Sales Tax Scholarship Credits

Report the amount of any state tax credit authorized by the Florida Tax Credit Scholarship Program for Commercial Rental Property and taken by your tenant(s) against the total sales tax and surtax due on commercial rentals. The amount of sales tax credit reported may not exceed the state sales tax due and reported in the amount on Line C, Column 4 (Commercial Rentals Tax Due). This credit is not available for any discretionary sales surtax due on commercial rentals. For more information on the Florida Tax Credit Scholarship Program for Commercial Rental Property, visit floridarevenue.com/taxes/sfo.

Line D. Transient Rentals

Transient rentals are leases or rentals of living, sleeping, or housekeeping accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living, sleeping, or housekeeping accommodations. Transient rental taxes must be collected and paid on all rental charges, including any rental charges that are required to be paid by the guest as a condition of the use of the accommodation, unless the rental charge is specifically exempt. See Rule 12A-1.061, F.A.C., for more information on what constitutes a "rental charge" and which rental charges are specifically exempt.

Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these local option taxes. Contact your county taxing agency to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.

Form DR-15TDT, available on the Department's website, provides a listing of county local option transient rental rates and whether the local option tax is collected and administered by the county or by the Department of Revenue.

Column 1. Gross Sales - Enter the total gross amounts (rental charges) charged for transient rentals only. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt transient rentals (Column 2) from total gross transient rentals (Column 1) and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including any discretionary sales surtax due and any local option tax (for example, tourist development tax) administered by the Department of Revenue. **You must also report all discretionary sales surtax due on Line 15(d). The \$5,000 limitation for discretionary sales surtax does not apply to transient rentals.**

Line E. Food & Beverage Vending

If you operate food and beverage vending machines, compute your gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

Line-by-Line Instructions continued

Column 1. Gross Sales - Enter the total amount of gross sales computed from food and beverage vending machines receipts. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt sales from total gross sales and enter the taxable amount.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.5%	1.0686
7.0%	1.0726
7.5%	1.0767
8.0%	1.0808
8.5%	1.0849

Example: The total receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5% total \$100. Total receipts divided by the food and beverage divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.0686 = \93.58 (gross sales)

$\$100 - \$93.58 = \$6.42$ (tax due, including surtax due)

$\$93.58 \times .005 = \4.7 [surtax portion to be reported on Line 15(d)]

Line 5. Total Amount of Tax Due

Add the amounts in Column 4, Lines A, B, C, D, and E. Subtract the amount on Line C(a), Column 4, from the total and enter the result on Line 5.

Line 6. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, Hope Scholarship Credits, and any other deductions allowed by law.

- If you are claiming any approved Hope Scholarship Credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

You will not receive a credit if the amount of lawful deductions (Line 6) on a location return is more than the total amount of tax due (Line 5) reported on that location return. If the amount of your lawful deductions is more than the total amount of tax due on a location return, reduce the amount of lawful deductions claimed to equal the total amount of tax due. You may report the remaining amount of lawful deductions (not to exceed the total amount of tax due) on your next return.

Line 7. Net Tax Due

Subtract Line 6 from Line 5 and enter the amount on Line 7.

Lines 8 - 9. Estimated Tax

If you paid \$200,000 or more in state sales and use tax on returns you filed during the most recent state fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, starting with the December return, due January 1. Before you file your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo

Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memo(s) issued by the Department, and the amount of any specifically authorized tax credits for which you have received a letter of approval from the Department. Follow the instructions sent to you from the Department.

You will not receive a credit if the amount of credit (Line 8) reported on a location return is greater than the net amount of tax due (Line 7) reported on that location return. If the amount of credit for that return is more than the amount of tax due, reduce the amount of credit claimed to equal the net amount of tax due. You may report the remaining amount of credit (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 9. Plus Estimated Tax Due Current Month

Enter the total amount of estimated tax due, if applicable, using one of the following three computation methods. You are **NOT** required to use only one method and may choose to use any one of these methods throughout the year.

Three Methods for Computing Estimated Tax

The percentage for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15CON, Line 7, Net Tax Due minus any local option discretionary sales surtax and any local option transient rental tax). Compute your estimated tax liability by one of the following methods:

Method 1 - Average Tax Liability

Calculate 60% of your average state sales tax due for the months you reported taxable transactions during the calendar year.

Example: When completing your December return (due January 1 of the following year), calculate your average state sales tax due during the calendar year. To calculate your average state sales tax due, complete the following steps:

Step 1. Review all of your sales tax returns filed for the calendar year.

Step 2. Add together the amounts on Line 7 from each return. Subtract any local option discretionary sales surtax and any local option transient rental tax included in Line 7.

Step 3. To calculate the monthly average state sales tax due, divide the total calculated in Step 2 by the number of returns that were filed with tax due on Line 7.

Step 4. Multiply your monthly average state sales tax due by 60%.

Step 5. Enter the result from Step 4 on Line 9 of each return the following year, beginning with your December return due January 1.

The amount calculated in Step 4 can be used on each of your returns for the following year through the November reporting period.

Method 2 - Current Month/Previous Year

Calculate 60% of your state sales tax due for the same month of the previous calendar year.

Line-by-Line Instructions continued

Example: When completing your December return, multiply the amount on Line 7 of your January return for the same calendar year (minus any local option discretionary sales surtax and any local option transient rental tax) by 60%. Enter that amount on Line 9.

Method 3 – Current Month

Calculate 60% of the state sales tax due for the next month's return.

Example: When completing your December return, your estimated tax due is 60% of what you will report (minus any local option discretionary sales surtax and any local option transient rental tax) on your January return. Enter that amount on Line 9.

Penalty for Underpayment of Estimated Tax – If you fail to report and pay the minimum amount of estimated tax due each reporting period, you are subject to a loss of collection allowance and a 10% penalty on any underpayment of estimated tax due, and must pay interest on the amount underpaid.

You cannot amend your return to increase your estimated tax payment after the due date of the return.

Line 10. Amount Due

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. **The amount entered on Line 10 on Form DR-15CON cannot be negative.**

Line 11. Less Collection Allowance

When you electronically file your consolidated sales and use tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30 on each location return (Form DR-7)**. You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means.

If you are entitled to a collection allowance, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

Line 12. Plus Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 10 is less than \$50, or
- 10% of the amount due on Line 10.

If your return or payment is late, the minimum penalty is \$50 for each location (reported on a separate location return, Form DR-7) included in your consolidated sales and use tax return, **even if you file a late return with no tax due.**

Line 13. Plus Interest

If your payment is late, you owe interest on the Amount Due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department's website at floridarevenue.com/taxes/rates.

Line 14. Amount Due with Return

You may receive a collection allowance when you file and pay electronically and on time. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank.

All dealers: If your return or payment is **late**, add Lines 12 and 13 to Line 10 and enter the amount due on Line 14. Line 14 is the amount you owe.

Lines 15(a). - 15(d). Discretionary Sales Surtax

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on *Discretionary Sales Surtax Information* (Form DR-15DSS), available on the Department's website.

If you have locations in any Florida counties that impose a discretionary sales surtax, the applicable surtax rate is printed on each DR-7 return. For out-of-state locations, the DR-7 returns will **not** show a discretionary sales surtax rate. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties without a discretionary surtax	surtax is not collected
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made
			into a Florida county without a discretionary surtax	surtax is not collected

For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property.

The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.

Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of all your location returns. Do not send discretionary sales surtax collections to the county tax collector's office.

Use the Department's Address/Jurisdiction database to determine which county an address is located in. Visit floridarevenue.com/taxes/pointmatch.

Line 15(a). Exempt Amount of Items Over \$5,000

On your DR-7 returns and your DR-15CON return, enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B).

Example: If you sold a single item for \$7,000, enter \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

Line 15(b). Other Taxable Amounts NOT Subject to Surtax

On each of your location returns, enter the amount of taxable sales and purchases included in Column 3 that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into non-surtax counties that are subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in Column 2.

Line 15(c). Amounts Subject to Surtax at a Rate Different than Your County Surtax Rate

On Line 15(c) you must report the total amount of taxable sales and purchases for which discretionary sales surtax is due at a rate different than the rate of the county in which you are located. Enter the taxable amounts from Line A, Column 3, and Line B, Column 3, for which discretionary sales surtax is due at a rate different than the county in which you are located.

Example: A business located in a county with a 1% discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise into a county with a 1.5% discretionary sales surtax rate. The discretionary sales surtax is to be collected at 1.5%. The business will report the \$3,000 on Line 15(c), since this is the taxable amount that was subject to a different county discretionary sales surtax rate. The business will report the surtax collected at 1.5% on Line 15(d).

Line 15(d). Total Amount of Discretionary Sales Surtax Due

On each of your location returns, enter the total amount of discretionary sales surtax due on Line 15(d). **Do not include state sales tax in this amount.**

Line 16. Hope Scholarship Credits

Enter the total Hope Scholarship Credits on Line 16 and include the total amount of credits in the amount entered on Line 6. For more information on the Hope Scholarship Program, visit floridarevenue.com/taxes/sfo.

Line 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)

On each of your location returns, enter the taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, F.S., and 4.35% imposed under Chapter 212, F.S.), plus surtax. The sale or use of electricity is subject to discretionary sales surtax at the rate imposed by the county where the consumer of the electricity is located.

Line 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel

On each of your location returns, enter the total amount of taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, sales tax plus the applicable discretionary sales surtax is due.

Line 19. Taxable Sales from Amusement Machines

On each of your location returns, enter the amount of taxable sales from amusement machines.

Line 20. Rural or Urban High Crime Area Job Tax Credits

On each of your location returns, enter the amount of rural or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and on Line 8. Follow the instructions sent to you from the Department.

Line 21. Other Authorized Credits

On each of your location returns, enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

Signature(s)

Sign and date your Consolidated Summary Sales and Use Tax Return (Form DR-15CON).

For corporations, an authorized corporate officer must sign. If someone else prepared the returns, the preparer must also sign and date the returns. Please provide the telephone number of each person signing the returns.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

If you have questions or need assistance, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, visit floridarevenue.com/taxes/servicecenters.

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Subscribe to receive an email when Tax Information Publications and proposed rules are posted to the Department's website. Subscribe today at floridarevenue.com/dor/subscribe.

Educational Tax Webinars

Visit the Department's Taxpayer Education webpage for additional information and available webinars at floridarevenue.com/taxes/education.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.

The forms are available online at floridarevenue.com/forms.

Form DR-7	Consolidated Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-15CON	Consolidated Summary Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12-26.008, F.A.C.



Instructions for DR-15 Sales and Use Tax Returns

Lawful deductions (Line 6) cannot be more than tax due (Line 5).

DOR credit memos and estimated tax (Line 8) cannot be more than net tax due (Line 7).

Be sure to use the correct tax return for each reporting period.

Certificate Number: Florida		Sales and Use Tax Return		HD/PM Date: / /	DR-15
		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity					
B. Taxable Purchases	Include use tax on Internet / out-of-state untaxed purchases →				
C. Commercial Rentals					
D. Transient Rentals					
E. Food & Beverage Vending					
Surtax Rate: _____ Reporting Period: _____				5. Total Amount of Tax Due	
				6. Less Lawful Deductions	
				7. Net Tax Due	
				8. Less Est Tax Pd / DOR Cr Memo	
				9. Plus Est Tax Due Current Month	
				10. Amount Due	
				11. Less Collection Allowance	E-file/E-pay Only
				12. Plus Penalty	
				13. Plus Interest	
				14. Amount Due with Return	

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Due: _____
Late After: _____

File and pay electronically and on time to receive a collection allowance.

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer _____ Date _____ Signature of Preparer _____ Date _____
Telephone Number _____ Telephone Number _____

Discretionary Sales Surtax - Lines 15(a) through 15(d)

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).	_____
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).	_____
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).	_____
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d).	_____
16. Hope Scholarship Credits (included in Line 6)	16.	_____
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.	_____
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.	_____
19. Taxable Sales from Amusement Machines (included in Line A)	19.	_____
20. Rural or Urban High Crime Area Job Tax Credits	20.	_____
21. Other Authorized Credits	21.	_____

Be sure to complete Lines 15(a) through 15(d).

Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

Subscribe today at floridarevenue.com/dor/subscribe

Due Dates, Electronic Filing and Payment, and Other Filing Information

Due Dates: Tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand delivered on the first business day following the 20th.

Due Dates for Electronic Payments: To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m. ET on the business day prior to the 20th**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit floridarevenue.com/forms, select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

Due Date Reminders: If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit floridarevenue.com/dor/subscribe. Electronic filers will receive due date reminders without using the subscription service.

No Tax Due? Telefile at 800-550-6713 - You must file a tax return for each reporting period, even if no tax is due. You can telefile using the toll-free number to conveniently file your returns when no tax is due and you are not claiming deductions or credits. When you telefile your return instead of mailing it, you will receive a confirmation number for your records. If you telefile, remember:

- to have your certificate number handy - it's printed on your returns; and
- do not mail your return to the Department - keep it with your confirmation number.

Electronic Filing and Payment: You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$20,000 or more** in sales and use tax during the most recent state fiscal year (July 1 through June 30) **are required** to file returns and pay tax electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit floridarevenue.com/taxes/eEnroll. After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

Vendor software: You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

Amended replacement returns: If you discover that your original return was incorrect, you must complete an amended

return and submit it electronically or by mail. **Your amended return will replace any return you previously filed for the same reporting period.** It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit floridarevenue.com to submit your amended return electronically and pay any additional tax due or report an overpayment.

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit floridarevenue.com/forms, select the Sales and Use Tax section, and then select the return that you need. **Write your certificate number, reporting period, business name, and address on the return.**

- Write "**Amended replacement**" on the return you use (see example below).
- Enter the correct information on the return.

The image shows a sample of a Florida Sales and Use Tax Return form. The form is titled "Sales and Use Tax Return" and includes fields for "Certificate Number", "Florida", "1. Gross Sales", "2. Exempt Sales", "3. Taxable Amount", and "4. Tax Due". Below these fields are sections for "A. Sales/Services/Excise", "B. Taxable Purchases", "C. Commercial Rentals", "D. Transient Rentals", and "E. Food & Beverage Vending". There are also fields for "Sales Rate", "Reporting Period", "5. Total Amount of Tax Due", "6. Less Lawful Deductions", "7. Net Tax Due", "8. Less Est Tax Pd / DOR Or Memo", "9. Plus Est Tax Due Current Month", "10. Amount Due", "11. Less Collection Allowance", "12. Plus Penalty", "13. Plus Interest", and "14. Amount Due with Return". The form is marked with "Amended replacement" in large, bold letters. At the bottom, there is a barcode and the address "5050 W TENNESSEE ST, TALLAHASSEE FL 32399-0120".

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 14 of the amended return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

Checks or Money Orders (NO Cash): Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

Keep records that support all transactions for at least three years from the date you file your return or the date it is required to be filed, whichever is later.

Mailing Your Returns and Payments: If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

To notify us in writing, mail a letter to:
Account Management - MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160

Be sure to include your business partner number and your certificate number in any written correspondence sent to the Department.

If you cancel your account or sell your business, **you must file a final return and pay all applicable taxes due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

Submit a new registration (online or paper) if you:

- move your business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit floridarevenue.com/taxes/certificates
- Phone: **877-357-3725**

- Mobile app: Available for iPhone, iPad, and Android devices

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount. Additionally, most counties also have a local option discretionary sales surtax. **Bracket rates** are available on the Department's website at floridarevenue.com/forms.

[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

Example: A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale (\$60 x 6% = \$3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 (\$3.60 + \$.05 cents).

Line-by-Line Instructions

Line A. Sales/Services/Electricity

Line A is used to report the total of all wholesale and retail sales transactions and certain untaxed purchases or uses as follows:

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals, admissions, amusement machine receipts, and vending machine receipts (except food and beverage sales reported on Line E). The amount of taxable sales from amusement machines are also separately reported on Line 19.
- Sales of services including nonresidential interior pest control, nonresidential interior janitorial and cleaning services, residential and nonresidential burglar and other protection services, and detective services.
- Sales and untaxed purchases or uses of electricity taxed at the rate of 6.95% (2.6% imposed under Chapter 203, Florida Statutes (F.S.), and 4.35% imposed under Chapter 212, F.S.), plus surtax. You must also report this amount on Line 17.
- Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

NOTE: Registered Florida motor vehicle dealers may use the method described in *Tax Information for Motor Vehicle Dealers* (Form GT-400400) to report tax on sales of motor vehicles to out-of-state residents.

Line-by-Line Instructions continued

Column 1. Gross Sales - Enter the total amount of gross sales. Do **not** include:

- tax collected;
- fuel sales reported on a Florida fuel tax return; or
- lottery ticket sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0" if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

Column 3. Taxable Amount - Subtract total exempt sales from gross sales and enter the taxable amount. You must also report the total amount of sales that are subject to sales tax but are exempt from discretionary sales surtax, on Line 15(a) or Line 15(b). You must report on Line 15(c), the total amount of sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located.

In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:

- Taxable sales and untaxed purchases or uses of electricity on Line 17.
- Taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment on Line 18.
- Taxable sales from amusement machines on Line 19.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report the total amount of discretionary sales surtax due on Line 15(d).

Amusement and Vending Machine Sales

You must be registered in each county where you operate vending or amusement machines. For each county in which you operate machines, you must report the gross sales and the tax due from amusement machines and from vending machines dispensing items other than food and beverages. Use the gross receipts from each type of machine that you operate and the tax rate divisor for the county where the machine is located to compute the amount of gross sales and tax due.

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

Total machine receipts - Gross Sales = Tax Due, including discretionary sales surtax.

Gross Sales x Surtax Rate = Discretionary Sales Surtax due.

- If you operate vending machines containing food or beverage items, complete Line E.
- If you operate amusement machines, include receipts in Line A and also complete Line 19.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791
8.0%	1.060	1.0833
8.5%	1.065	1.0875

Example: The total receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5% total \$100.00. Total receipts divided by the amusement machine divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.045 = \95.69 (gross sales)

$\$100 - \$95.69 = \$4.31$ (tax due, including surtax due)

$\$95.69 \times .005 = \4.8 [surtax portion to be reported on Line 15(d)]

Line B. Taxable Purchases - Use Tax

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

Column 1. Gross Sales - Not Applicable

Column 2. Exempt Sales - Not Applicable

Column 3. Taxable Amount - Enter the total amount of purchases used or consumed that were not taxed by suppliers and were not for resale. **If you report purchases exempt from discretionary sales surtax, also complete Line 15(a) or Line 15(b).**

Column 4. Tax Due - Enter the total amount of use tax due, including discretionary sales surtax due.

- **You must also report all discretionary sales surtax due on Line 15(d).**
- **If you paid sales tax to another state at a rate less than 6%,** enter the total amount of Florida use tax, plus any applicable discretionary sales surtax on Line B, Column 4, and claim a credit for the tax paid to the other state on Line 6. When claiming a credit for sales tax paid to another state, make sure it is legally imposed. When in doubt, contact the tax agency in the state where the tax was paid.

Line C. Commercial Rentals (5.5% Plus County Surtax Rate)

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 5.5%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

Line-by-Line Instructions continued

Column 1. Gross Sales - Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

Column 2. Exempt Sales - Enter the total amount of consideration for tax-exempt commercial rentals included in Line C, Column 1. Enter "0" if none. See section 212.031, F.S., and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

Column 3. Taxable Amount - Subtract the amount reported in Column 2 from the amount reported in Column 1 and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Line C(a). Less Sales Tax Scholarship Credits E-file/E-pay Only

Report the amount of any state tax credit authorized by the Florida Tax Credit Scholarship Program for Commercial Rental Property and taken by your tenant(s) against the total sales tax and surtax due on commercial rentals. The amount of sales tax credit reported may not exceed the state sales tax due and reported in the amount on Line C, Column 4 (Commercial Rentals Tax Due). This credit is not available for any discretionary sales surtax due on commercial rentals. For more information on the Florida Tax Credit Scholarship Program for Commercial Rental Property, visit floridarevenue.com/taxes/sfo.

Line D. Transient Rentals

Transient rentals are leases or rentals of living, sleeping, or housekeeping accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living, sleeping, or housekeeping accommodations. Transient rental taxes must be collected and paid on all rental charges, including any rental charges that are required to be paid by the guest as a condition of the use of the accommodation, unless the rental charge is specifically exempt. See Rule 12A-1.061, F.A.C., for more information on what constitutes a "rental charge" and which rental charges are specifically exempt.

Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these local option taxes. Contact your county taxing agency to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.

Form DR-15TDT, available on the Department's website, provides a listing of county local option transient rental rates and whether the local option tax is collected by the county or by the Department of Revenue.

Column 1. Gross Sales - Enter the total gross amounts (rental charges) charged for transient rentals only. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt transient rentals (Column 2) from total gross transient rentals (Column 1) and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including any discretionary sales surtax due and any local option tax (for example, tourist development tax) administered by the Department of Revenue. **You must also report all discretionary sales surtax due on Line 15(d). The \$5,000 limitation for discretionary sales surtax does not apply to transient rentals.**

Line E. Food & Beverage Vending

If you operate food and beverage vending machines, compute your gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

Column 1. Gross Sales - Enter the total amount of gross sales computed from food and beverage vending machines receipts. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt sales from total gross sales and enter the taxable amount.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.5%	1.0686
7.0%	1.0726
7.5%	1.0767
8.0%	1.0808
8.5%	1.0849

Example: The total receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5% total \$100. Total receipts divided by the food and beverage divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$$\$100 \div 1.0686 = \$93.58 \text{ (gross sales)}$$

$$\$100 - \$93.58 = \$6.42 \text{ (tax due, including surtax due)}$$

$$\$93.58 \times .005 = \$0.47 \text{ [surtax portion to be reported on Line 15(d)]}$$

Line 5. Total Amount of Tax Due

Add the amounts in Column 4, Lines A, B, C, D, and E. Subtract the amount on Line C(a), Column 4, from the total and enter the result on Line 5.

Line 6. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported

on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, Hope Scholarship Credits, and any other deductions allowed by law.

- If you are claiming any approved Hope Scholarship Credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

You will not receive a credit if the amount of lawful deductions (Line 6) is greater than the total amount of tax due (Line 5) on your return. If the amount of your lawful deductions is more than the total amount of tax due, reduce the amount of lawful deductions claimed to equal the total amount of tax due. You may report the remaining amount of lawful deductions (not to exceed the total amount of tax due) on your next return.

Line 7. Net Tax Due

Subtract Line 6 from Line 5 and enter the amount on Line 7.

Lines 8 - 9. Estimated Tax

If you paid \$200,000 or more in state sales and use tax on returns you filed during the most recent state fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, starting with the December return, due January 1. Before you file your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo

Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memo(s) issued by the Department, and the amount of any specifically authorized tax credits for which you have received a letter of approval from the Department. Follow the instructions sent to you by the Department.

You will not receive a credit if the amount of credit (Line 8) is greater than the net amount of tax due (Line 7). If the amount of your credit is greater than the net amount of tax due, reduce the amount of credits claimed to equal the net amount of tax due. You may report the remaining amount of credit (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund – Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 9. Plus Estimated Tax Due Current Month

Enter the total amount of estimated tax due, if applicable, using one of the following three computation methods. You are **NOT** required to use only one method and may choose to use any one of these methods throughout the year.

Three Methods for Computing Estimated Tax

The percentage for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15, Line 7, Net Tax Due minus any local option discretionary sales surtax and any local option transient rental tax). Compute your estimated tax liability by one of the following methods:

Method 1 – Average Tax Liability

Calculate 60% of your average state sales tax due for the months you reported taxable transactions during the calendar year.

Example: When completing your December return (due January 1 of the following year), calculate your average state

sales tax due during the calendar year. To calculate your average state sales tax due, complete the following steps:

Step 1. Review all of your sales tax returns filed for the calendar year.

Step 2. Add together the amounts on Line 7 from each return. Subtract any local option discretionary sales surtax and any local option transient rental tax included in Line 7.

Step 3. To calculate the monthly average state sales tax due, divide the total calculated in Step 2 by the number of returns that were filed with tax due on Line 7.

Step 4. Multiply your monthly average state sales tax due by 60%.

Step 5. Enter the result from Step 4 on Line 9 of each return the following year, beginning with your December return due January 1.

The amount calculated in Step 4 can be used on each of your returns for the following year through the November reporting period.

Method 2 – Current Month/Previous Year

Calculate 60% of your state sales tax due for the same month of the previous calendar year.

Example: When completing your December return, multiply the amount on Line 7 of your January return for the same calendar year (minus any local option discretionary sales surtax and any local option transient rental tax) by 60%. Enter that amount on Line 9.

Method 3 – Current Month

Calculate 60% of the state sales tax due for the next month's return.

Example: When completing your December return, your estimated tax due is 60% of what you will report (minus any local option discretionary sales surtax and any local option transient rental tax) on your January return. Enter that amount on Line 9.

Penalty for Underpayment of Estimated Tax – If you fail to report and pay the minimum amount of estimated tax due each reporting period, you are subject to a loss of collection allowance and a 10% penalty on any underpayment of estimated tax due, and must pay interest on the amount underpaid.

You cannot amend your return to increase your estimated tax payment after the due date of the return.

Line 10. Amount Due

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. **The amount entered on Line 10 cannot be negative.**

Line 11. Less Collection Allowance E-file/E-pay Only

When you file and pay electronically and on time, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30.**

You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. More information on filing and paying electronically is available at floridarevenue.com/taxes/education.

If you are entitled to a collection allowance, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

Line 12. Plus Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 10 is less than \$50, or
- 10% of the amount due on Line 10.

If your return or payment is late, the minimum penalty is \$50 **even if you file a late return with no tax due.**

Line 13. Plus Interest

If your payment is late, you owe interest on the Amount Due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available at floridarevenue.com/taxes/rates.

Line 14. Amount Due with Return

You may receive a collection allowance when you file and pay electronically and on time. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank.

All dealers: If your return or payment is **late**, add Lines 12 and 13 to Line 10 and enter the amount due on Line 14. Line 14 is the amount you owe.

**Lines 15(a) - 15(d).
Discretionary Sales Surtax**

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies

to the rental of real property and transient rentals and is collected at the county rate where the property is located.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available on the Department’s website.

If your business location is in Florida, the discretionary sales surtax rate printed on your tax returns is the rate in effect for the county where your business is located. If your business is located outside of Florida, no discretionary sales surtax rate is printed on your returns. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of your DR-15 return. Do not send discretionary sales surtax collections to the county tax collector’s office.

Use the Department’s Address/Jurisdiction database to determine which county an address is located in. Visit floridarevenue.com/taxes/pointmatch.

Line 15(a). Exempt Amount of Items Over \$5,000

Enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B). **Example:** If you sold a single item for \$7,000, include \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties without a discretionary surtax	surtax is not collected
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made
			into a Florida county without a discretionary surtax	surtax is not collected

Line 15(b). Other Taxable Amounts NOT Subject to Surtax

Enter the amount of taxable sales and purchases included in Line A, Column 3, that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into a non-surtax county subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in Line A, Column 2.

Line 15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate

On Line 15(c) you must report the total amount of taxable sales and purchases for which discretionary sales surtax is due at a rate different than the rate of the county in which you are located. Enter the taxable amounts from Line A, Column 3, and Line B, Column 3, for which discretionary sales surtax is due at a rate different than the county in which you are located.

Example: A business located in a county with a 1% discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise into a county with a 1.5% discretionary sales surtax rate. The discretionary sales surtax is to be collected at 1.5%. The business will report the \$3,000 on Line 15(c), since this is the taxable amount that was subject to a different county discretionary sales surtax rate. The business will report the surtax collected at 1.5% on Line 15(d).

Line 15(d). Total Amount of Discretionary Sales Surtax Due

Enter the total amount of discretionary sales surtax due on Line 15(d). **Do not include state sales tax in this amount.**

Line 16. Hope Scholarship Credits

Enter the total Hope Scholarship Credits on Line 16 and include the total amount of credits in the amount entered on Line 6. For more information on the Hope Scholarship Program, visit floridarevenue.com/taxes/sfo.

Line 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)

Enter the taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, F.S., and 4.35% imposed under Chapter 212, F.S.), plus surtax. The sale or use of electricity is subject to discretionary sales surtax at the rate imposed by the county where the consumer of the electricity is located.

Line 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel

Enter the total amount of taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, sales tax plus the applicable discretionary sales surtax is due.

Line 19. Taxable Sales from Amusement Machines

Enter the amount of taxable sales from amusement machines.

Line 20. Rural or Urban High Crime Area Job Tax Credits

Enter the amount of rural or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and on Line 8. Follow the instructions sent to you from the Department.

Line 21. Other Authorized Credits

Enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

Signature(s)

Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

If you have questions, need assistance, or need to replace a lost or damaged return or coupon book, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, visit floridarevenue.com/taxes/servicecenters.

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

Educational Tax Webinars

Visit the Department's Taxpayer Education webpage for additional information and available webinars at floridarevenue.com/taxes/education.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-15	Sales and Use Tax Return Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax Rule 12-26.008, F.A.C.



Instructions for **DR-15EZ** Sales and Use Tax Returns

DR-15EZN
R. XX/XX
Rule 12A-1.097, F.A.C.
Effective XX/XX
Page 1 of 7

Are you Eligible to Use a DR-15EZ Return?

Businesses that:

- ▶ Pay \$200,000 or more in sales and use tax during the previous state fiscal year (July 1 - June 30);
- ▶ Sell or deliver taxable items into any county with a different discretionary sales surtax rate than the county's surtax rate where your business is located;
- ▶ Lease or rent living or sleeping accommodations (transient rentals);
- ▶ Lease or rent commercial property and sell taxable items or provide taxable services at the same location. (If you only report tax on the lease or rental of commercial property, you are eligible to use a DR-15EZ.);
- ▶ Sell:
 - aircraft,
 - boats or boat trailers, or
 - motor vehicles or other vehicles;
- ▶ Report tax on receipts from:
 - amusement machines, or
 - vending machines;
- ▶ Sell or purchase untaxed dyed diesel fuel for use in off-road equipment or boats; or
- ▶ Claim any jobs, economic incentive, or scholarship-funding tax credit

are **NOT** eligible to use a DR-15EZ return and must use a DR-15 return.

If you have received a DR-15EZ (paper or electronic) and must use a DR-15 to report sales and use tax, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays), to update your account information and request a DR-15 return.

Collection Allowance

File and pay electronically and on time to receive a collection allowance.

Verify a Resale or Exemption Certificate:

Online: Visit floridarevenue.com/taxes/certificates

Phone: 877-357-3725

Mobile app: Available for iPhone, iPad, and Android devices

Educational Tax Webinars

Visit the Department's Taxpayer Education webpage for additional information and available webinars at floridarevenue.com/taxes/education.

Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

Subscribe today at floridarevenue.com/dor/subscribe

Complete the Back of the Return First!

	DOLLARS								CENTS	
1. Gross Sales (Do not include tax)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Exempt Sales (Include these in Gross Sales, Line 1)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Taxable Sales/Purchases (Include Internet/Out-of-State Purchases)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Total Tax Due (Include Discretionary Sales Surtax from Line B)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Less Lawful Deductions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
6. Less DOR Credit Memo	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
7. Net Tax Due	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Less Collection Allowance or Plus Penalty and Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. Amount Due With Return (Enter this amount on front)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature _____

Signature _____

The total amount of lawful deductions (Line 5) and sales tax credit memos issued by the Department (Line 6) cannot be more than the total tax due (Line 4).

Discretionary Sales Surtax Information

A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX | | | | | | | | |

B. Total Discretionary Sales Surtax Due | | | | | | | | |

E-file / E-pay to Receive Collection Allowance

Please do not fold or staple.

File and pay electronically and on time to receive a collection allowance.

Be sure to use the correct tax return for each reporting period.

Florida Sales and Use Tax Return DR-15EZ

Reporting Period:

Certificate Number:

Surtax Rate:

HD/PM DATE: / /

Location/Mailing Address Changes:

New Location Address: _____

Telephone Number: (_____) _____

New Mailing Address: _____

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Amount Due From Line 9
On Reverse Side | | | | | | |

Due: _____

Late After: _____

Enter the amount due from Line 9 on the back of the return.

Due Dates, Electronic Filing and Payment, and Other Filing Information

Due Dates: Tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand delivered on the first business day following the 20th.

Due Dates for Electronic Payments: To avoid penalty and interest, you must initiate your electronic payment and receive a confirmation number no later than 5:00 p.m. ET on the business day prior to the 20th. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit floridarevenue.com/forms, select the eServices

section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

Due Date Reminders: If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit floridarevenue.com/dor/subscribe. Electronic filers will receive due date reminders without using the subscription service.

No Tax Due? Telefile at 800-550-6713 - You must file a tax return for each reporting period, even if no tax is due. You can telefile using the toll-free number to conveniently file your returns when no tax is due and

you are not claiming deductions or credits. When you telefile your return instead of mailing it, you will receive a confirmation number for your records. If you telefile, remember:

- to have your certificate number handy - it's printed on your returns; and
- do not mail your return to the Department - keep it with your confirmation number.

Electronic Filing and Payment: You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$20,000 or more** in sales and use tax during the most recent state fiscal year (July 1 through June 30) **are required** to file returns and pay tax electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit floridarevenue.com/taxes/eEnroll. After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

Vendor software: You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

Amended replacement returns: If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. **Your amended return will replace any return you previously filed for the same reporting period.** It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit floridarevenue.com to submit your amended return electronically and pay any additional tax due or report an overpayment.

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit floridarevenue.com/forms, select the Sales and Use Tax section, and then select the return

that you need. **Write your certificate number, reporting period, business name, and address on the return.** Write "**Amended replacement**" on the return you use (see preceding example) and enter the correct information on your return.

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 9 of the amended return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

Checks or Money Orders (NO Cash): Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

Keep records that support all transactions for at least three years from the date you file your return or the date it is required to be filed, whichever is later.

Mailing Your Returns and Payments: If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

If you need to replace lost or damaged returns or coupon books, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount. To notify us in writing, mail a letter to:

Account Management – MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160

Be sure to include your business partner number and your certificate number in any written correspondence sent to the Department.

If you cancel your account or sell your business, **you must file a final return and pay all applicable taxes due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

Submit a new registration (online or paper) if you:

- move your business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department’s website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer’s current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer’s Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer’s Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit floridarevenue.com/taxes/certificates
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, and Android devices

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida’s general state sales tax rate is 6%; however, there is an established “bracket system” for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount.

Additionally, most counties also have a local option discretionary sales surtax. **Bracket rates** are available on the Department’s website at floridarevenue.com/forms.

[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax

and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

Example: A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale (\$60 x 6% = \$3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 (\$3.60 + \$.05 cents).

Line-by-Line Instructions

Note: You will complete lines 1 through 4 to report tax on commercial rentals **or** tax on sales and purchases. After completing lines 1 through 4, proceed to the instructions for **Line 5. Less Lawful Deductions** and complete the return.

Lines 1 through 4 Instructions to Only Report Tax on Commercial Rentals (5.5% Plus County Surtax Rate)

If you **only** report tax collected for the lease or rental of commercial property (**you have no other sales or untaxed purchases to report**), you may use Form DR-15EZ to report sales and use tax due. If you have other taxable sales or untaxed purchases, you must use Form DR-15, *Sales and Use Tax Return*, to report sales and use tax. Contact Taxpayer Services to update your account information.

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 5.5%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector’s office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

Line 1. Gross Sales

Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

Line 2. Exempt Sales

Enter the total amount of consideration for tax-exempt commercial rentals included in Line 1. Enter “0” if none. See section 212.031, Florida Statutes (F.S.), and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

Line 3. Taxable Sales/Purchases

Subtract the amount reported in Line 2 from the amount reported in Line 1 and enter the difference (the taxable amount).

Line 4. Total Tax Due

Enter the total amount of tax due including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line B.

Lines 1 through 4 Instructions to Report Tax on Sales and Purchases
Line 1. Gross Sales

Enter the total amount of gross sales. Do not include tax collected in gross sales.

Line 2. Exempt Sales

Enter the total amount of tax-exempt sales or rentals included in Line 1. Enter "0" if none. Tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

Line 3. Taxable Sales/Purchases

To determine Taxable Sales/Purchases (Line 3), subtract Line 2 from Line 1 and then **add any taxable purchases**. Enter the result on Line 3. Any taxable sales and purchases not subject to discretionary sales surtax must also be reported on Line A.

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale, whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

How to compute Line 3

Gross Sales	\$1,000.00
Minus exempt sales	<u>- \$100.00</u>
Equals taxable sales	\$900.00
Plus taxable purchases	<u>+\$50.00</u>
Equals Line 3	\$950.00

Line 4. Total Tax Due

Enter the total tax due including discretionary sales surtax due. Also, report the discretionary sales surtax due on Line B. Use tax must be included on Line 4 of the return for the reporting period during which the item is used or consumed.

Line 5. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 6). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, and any other deductions allowed by law. **Do not include documentation with your return.**

Line 6. Less Department of Revenue Credit Memo

Enter the total amount of any sales tax **credit memo(s)** issued to you by the Department.

Line 7. Net Tax Due

Enter the result of Line 4 minus Lines 5 and 6. If negative, enter "0." Claim any remaining balance of lawful deductions on Line 5 of your next return or any remaining credit memo balance on Line 6 of your next return.

You will not receive a credit if the total amount of lawful deductions (Line 5) plus the amount of sales tax credit memos (Line 6) is greater than the total tax due (Line 4). If the total amount of lawful deductions plus credits is greater than the total tax due, reduce the amount of lawful deductions and credit memos claimed to equal the total tax due. You may report the remaining amount of lawful deductions and credits (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 8. ~~Less Collection Allowance or~~ Plus Penalty and Interest

E-file/E-pay to Receive Collection Allowance
When you file and pay electronically and on time, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Net Tax Due (Line 7), **not to exceed \$30**.

You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. More information on filing and paying electronically is available at floridarevenue.com/taxes/education.

If you are entitled to a collection allowance, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 8 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50,
or
- 10% of the amount due on Line 7.

If your return or payment is late, the minimum penalty is **\$50 even if you file a late return with no tax due.**

Interest

If your payment is late, you owe interest on the Net Tax Due (Line 7). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department’s website at floridarevenue.com/taxes/rates.

Line 9. Amount Due With Return

If you file and pay electronically and on time and do not donate your collection allowance to education, enter the result of Line 7 minus collection allowance on Line 9. If you file late or pay late, enter the result of Line 7 plus penalty and interest on Line 9.

The amount due on Line 9 is the amount you owe. **Enter the amount from Line 9 on the front of your return.**

**Discretionary Sales Surtax Information
Lines A – B**

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

NOTE: If you make sales or deliveries into any county with a different surtax rate, you cannot file a DR-15EZ return and must file Form DR-15 instead. Please contact the Department immediately by calling Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department.

Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available on the Department’s website.

If your business location is in Florida, the discretionary sales surtax rate printed on your tax returns is the rate in effect for the county where your business is located. If your business is located outside of Florida, no discretionary sales surtax rate is printed on your returns. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

Include discretionary sales surtax with tax reported on Lines 1 - 4 of your DR-15EZ return. Do not send discretionary sales surtax collections to the county tax collector’s office.

Use the Department’s Address/Jurisdiction database to determine which county an address is located in. Visit floridarevenue.com/taxes/pointmatch.

Line A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX

On the back of your return, on Line A, enter the total of all sales and purchases not subject to discretionary sales surtax. This normally consists of sales of single items that exceed the \$5,000 discretionary sales surtax limit. Do **NOT** include exempt sales reported on Line 2. Commercial rentals are not subject to the \$5,000 discretionary sales surtax limit. The example for Line A illustrates a transaction where the \$5,000 limit applies and what information should be reported on Line A.

When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties without a discretionary surtax	surtax is not collected
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made
			into a Florida county without a discretionary surtax	surtax is not collected

***NOTE: If you deliver into any county with a different discretionary surtax rate, you must use Form DR-15 to accurately report the discretionary sales surtax you collect.**

Example for Line A

A business located in a county **with** a discretionary sales surtax sells a single taxable item for \$6,500. The business reports \$6,500 on Line 3, Taxable Sales/Purchases. To calculate Line A (the amount not subject to discretionary sales surtax), the business subtracts \$5,000 from \$6,500.

\$6,500 (Sales amount)
- \$5,000 (Limit on a single item)
\$1,500 (Amount exempt from discretionary sales surtax)

The business then writes the difference (\$1,500) on Line A. The \$1,500 is the amount that is not subject to discretionary sales surtax.

Line B. Total Discretionary Sales Surtax Due

On the back of your return, on Line B, enter the total amount of discretionary sales surtax due. All discretionary sales surtax collected must be included **with** the sales and use tax collected and reported on Line 4, Total Tax Due. The example for Line B illustrates how to compute the discretionary sales surtax on Line B.

Example for Line B

A business located in a county with a 1% discretionary sales surtax sells three taxable items over-the-counter for \$1,000 each during the month. The discretionary sales surtax will be collected on each item as follows: \$1,000 x 1% = \$10.00 discretionary sales surtax collected on each item. To complete Line B, the business enters the total discretionary sales surtax due (\$10 x 3 items sold = \$30.00). The business would report \$30.00 on Line B. This amount should also be included with the sales and use tax reported on Line 4.

Signature(s)

Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

If you have questions, need assistance, or need to replace a lost or damaged return or coupon book, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, visit floridarevenue.com/taxes/servicecenters.

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

Educational Tax Webinars

Visit the Department's Taxpayer Education webpage for additional information and available webinars at floridarevenue.com/taxes/education.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-15EZ	Sales and Use Tax Return Rule 12A-1.097, F.A.C.
Form DR-15	Sales and Use Tax Return Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax Rule 12-26.008, F.A.C.



Partial Exemption for Motor Vehicle Sold to Resident of Another State

DR-123
R. XX/XX
Rule 12A-1.097, F.A.C.
Effective XX/XX

Affidavit

State of Florida, County of _____

Name of Nonresident Purchaser _____

State of Residence and
Address of Purchaser _____
(Street) (City) (State) (ZIP)

If the nonresident purchaser is a corporation or partnership, an officer or partner must acknowledge the following to qualify for the partial exemption:

- The vehicle will be removed from this state within 45 days of purchase **and** will remain outside this state for a minimum of 180 days.

OR

If the vehicle is not removed from this state, an officer or partner in the nonresident corporation or partnership must certify the following:

- There is no officer that is a resident of this state.
- There is no stockholder who owns at least 10% of the corporation that is a resident of this state.
- There is no partner in the partnership who has at least 10% ownership of the partnership that is a resident of this state.

Name of Seller _____

Address of Seller _____
(Street) (City) (State) (ZIP)

Seller's Sales Tax Registration Number _____ Date of Sale _____

Description of Motor Vehicle:

Make _____ Model _____ Year _____

Vehicle Identification Number _____ Motor Number _____

Sales Price _____ Trade-In Allowance _____

Florida Sales Tax Paid: _____

This vehicle will be licensed in the State of _____ within forty-five (45) days after the date of purchase. I, _____ (Purchaser's Initials) understand I may owe sales tax to the State of _____ where the vehicle will be registered or licensed:

- if a credit for sales tax paid to the State of Florida is not allowed, or
- if the tax rate is higher than 6%.

I understand sales tax is being paid to the State of Florida and not to any other state.

Note: Tax Information Publication *Motor Vehicle Sales Tax Rates by State* is available on the Department's website at floridarevenue.com/taxes/tips.

Sworn to (or affirmed) and subscribed before me by means of ___ physical presence or ___ online notarization on this _____ of _____ (Day)

_____, _____, by _____ (nonresident purchaser).
(Month) (Year)

Signature of Nonresident Purchaser

Signature of Notary Public

Personally known _____ Or,

Produced identification _____

Type of identification produced _____

Print, Type or Stamp Commissioned Name of Notary Public

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
RENTAL CAR SURCHARGE
AMENDING RULE 12A-16.008

SUMMARY OF PROPOSED RULE

Revisions to Rule 12A-16.008, F.A.C., are to remove reference to the nonprofit association SCORE from Form DR-15SWN, Instructions for DR-15SW Solid Waste and Surcharge Returns. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendment to Rule 12A-16.008, F.A.C., is to remove obsolete language from forms used in the administration of solid waste fees and the rental car surcharge.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 26, 2020 (Vol. 46, No. 167, p. 3388), to advise the public of the proposed changes to Rule 12A-16.008, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. As of September 10, 2020, no request has been received, and no workshop has been held. No written comments have been received by the Department.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12A-16.008: Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-16.008, F.A.C., is to remove obsolete language from forms used in the administration of solid waste fees and the rental car surcharge.

SUMMARY: Revisions to Rule 12A-16.008, F.A.C., are to remove reference to the nonprofit association SCORE from Form DR-15SWN, Instructions for DR-15SW Solid Waste and Surcharge Returns. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 212.18(2), 213.06(1), F.S.

LAW IMPLEMENTED: 212.0606, 212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185, F.S.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical

Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-16.008 Public Use Forms.

(1)(a) No change

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center;~~ or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) No change		
(3) DR-15SWN	Instructions for DR-15SW Solid Waste and Surcharge Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-__09243)	XX/XX 04/18
(4) No change		

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185 FS. History—New 11-14-89, Amended 7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, 9-28-04, 6-28-05, 7-25-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-20-14, 7-28-15, 4-16-18, 1-1-21.



Instructions for DR-15SW Solid Waste and Surcharge Returns

DR-15SWN
R. XX/XX
Rule 12A-16.008, F.A.C.
Effective XX/XX
Page 1 of 4

Use this return to Report:

- ▶ Dry-Cleaning Gross Receipts Tax Due
- ▶ New Tire Fees Due
- ▶ Lead-Acid Battery Fees Due
- ▶ Rental Car Surcharge Due

Complete the Back of the Return FIRST!

Dry-Cleaning Gross Receipts		Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.
A. Dry-Cleaning Gross Receipts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	Signature of Taxpayer _____ Date _____ Telephone # _____ Signature of Preparer _____ Date _____ Telephone # _____
B. Less Exempt Receipts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	
C. Taxable Gross Receipts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	
1. Dry-Cleaning Gross Receipts Tax Due - Multiply Taxable Gross Receipts by 2% (.02) and enter this amount on Line 1		
2. New Tire Fees Due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	
3. Lead-Acid Battery Fees Due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	
4. Rental Car Surcharge Due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00	
5. Total Amount Due - Bring amount to Line 5 on front of return.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	<div style="border: 1px solid black; padding: 5px; width: fit-content;"> The amount due (Line 5) on the back of the return is entered on Line 5 on the front of the return. </div>

Solid Waste and Surcharge Return		HD/PM DATE: / /	DR-15SW
Certificate Number	Reporting Period	<div style="font-size: 2em; color: red; opacity: 0.5;">DR-15SW</div>	
		5. Total tax, fees, and surcharges due (from Line 5 on reverse side)	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
		6. Less credits	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
		7. Net amount due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
		8. Plus penalty	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
		9. Plus interest	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
		10. Amount due with return	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
FLORIDA DEPARTMENT OF REVENUE 5050 W TENNESSEE ST TALLAHASSEE FL 32399-0120			
Due: <input type="checkbox"/> Late After: <input type="checkbox"/> Check here if payment was made electronically.		<div style="border: 1px solid black; padding: 5px; width: fit-content;"> The amount of credits (Line 6) cannot be more than the tax, fees, and surcharges due (Line 5). </div>	

Be sure to use the correct tax return for each reporting period.

The amount of credits (Line 6) cannot be more than the tax, fees, and surcharges due (Line 5).

Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

Subscribe today at: floridarevenue.com/dor/subscribe

Due Dates, Electronic Filing and Payment, and Other Filing Information

Due Dates: Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your return must be received electronically, postmarked, or hand delivered on the first business day following the 20th. **You must file a return for each reporting period, even if no solid waste taxes, fees, or surcharges are due.**

Electronic Filing and Payment: You can file and pay solid waste taxes, fees, and surcharges by using the Department's website or you may purchase software from a software vendor. If you would like to voluntarily file and pay solid waste taxes, fees, and surcharges electronically, you may do so. Solid waste taxpayers who paid **\$20,000 or more** in solid waste taxes, fees, and surcharges during the most recent state fiscal year (July through June) **are required** to file and pay solid waste taxes, fees, and surcharges electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit the Department's website at: floridarevenue.com. After you complete your electronic enrollment, additional instructions on electronic filing will be mailed to you.

Due Dates for Initiating Electronic Payments: To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m., ET, on the business day prior to the 20th.** Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit: floridarevenue.com/forms, select the e-Services section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

No Tax Due? **You must file a tax return for each reporting period, even if no solid waste tax, fees, or surcharges are due.** If no taxes, fees, or surcharges are due, enter "0" on Line 10, "Amount due with return."

Due Date Reminders: If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit: floridarevenue.com/dor/subscribe. Electronic filers will receive due date reminders without using the subscription service.

Amended replacement returns: If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. Your amended return will replace any return you previously filed for the same reporting period. It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit the Department's website at: floridarevenue.com to submit your amended return electronically and pay any additional tax due or report an overpayment.

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit: floridarevenue.com/forms, select the Solid Waste and Surcharge section, and select the return that you need. **Write your certificate number, reporting period, business name, and address on the return.**

- Write "Amended replacement" on the return you use. (see example below)
- Enter the correct information on Lines 1-10.

The image shows a form titled "Solid Waste and Surcharge Return" with the form number "DR-155W". It has fields for "Certificate Number" and "Reporting Period". A large "T" is drawn over the top right section, and the words "Amended replacement" are written in bold across the top. Below this, there is a table with 10 rows and 10 columns for entering amounts. The rows are labeled: 5. Total tax, fees, and surcharge due (from Line 5 on reverse side); 6. Less credits; 7. Net amount due; 8. Plus penalty; 9. Plus interest; 10. Amount due with return. Below the table is the Florida Department of Revenue address: 5050 W TENNESSEE ST, TALLAHASSEE FL 32399-0120. At the bottom left, there is a "Due: Late After:" checkbox with the text "Check here if payment was made electronically."

Your amended return may result in an overpayment or an additional amount due. If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 10 of the amended return will not match any overpayment or any additional amount due. You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

Checks or Money Orders (NO Cash): Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

Mailing Your Returns and Payments: If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

If you need to replace lost or damaged returns or coupon books, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting:

floridarevenue.com/taxes/updateaccount

If you want to notify us in writing, mail a letter to:
Account Management MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160

Be sure to include your business partner number and your certificate number in any written correspondence you mail to the Department.

If you cancel your account or sell your business, you must **file a final return and pay all applicable taxes** within **15 days** after

closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

Submit a new registration (online or paper) if you:

- move your business location from one Florida county to another (does not apply to accounts for the dry-cleaning gross receipts tax);
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Explanation of Taxes, Fees, and Surcharges Reported on the DR-15SW

Gross Receipts Tax on Dry-Cleaning/Laundrying: A gross receipts tax is imposed on every dry-cleaning and dry drop-off facility engaged in the business of dry-cleaning or laundrying clothing and other fabrics, and providing coin-operated dry-cleaning machines in Florida. This tax is not imposed on the receipts received from coin-operated laundry machines or on laundry done on a wash, dry, and fold basis.

New Tire Fee: The new tire fee is imposed on dealers making retail sales of new motor vehicle tires, including those sold to governmental entities or tax-exempt entities, when such sales are made within Florida. The fee is due whether the tire is sold separately or as a component part of the vehicle. The fee must be separately stated on the sales receipt or invoice and included in the total amount subject to sales tax.

Lead-Acid Battery Fee: The lead-acid battery fee is imposed on dealers making retail sales of new and remanufactured lead-acid batteries, including those sold to governmental entities, or tax-exempt entities, when such sales are made within Florida. The fee applies to new and remanufactured batteries for use in motor vehicles (on-road or off-road), vessels, or aircraft. The fee is due whether the battery is sold separately or as a component part of the vehicle, vessel, or aircraft. If the dealer passes this fee along to the purchaser as a cost item, the dealer must separately state the fee on the sales receipt or invoice and include it in the total amount subject to sales tax.

Rental Car Surcharge: The rental car surcharge is imposed on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers. The surcharge does not apply to the lease or rental of motorcycles, mopeds, trucks, trailers, recreational vehicles, or van conversions. The lease or rental is exempt from the surcharge when the purchaser issues a sales tax exemption certificate to lease or rent the motor vehicle exempt from sales tax.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, even when the vehicle is licensed outside Florida.

A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours. If the member uses the motor vehicle for 24 hours or more in a single usage, the \$2 per day surcharge applies.

Report the Surcharge by County (DR-15SWS Schedule): Florida law requires dealers to report the rental car surcharge by the county where the lessee picks up the passenger motor vehicle. If you have multiple business locations at which you lease or rent motor vehicles designed to accommodate less than nine passengers, you must have a separate *Certificate of*

Registration for each business location and report the rental car surcharge due for that business location.

Complete Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, when:

- You lease or rent a vehicle from your business location in one Florida county and your customer picks up the vehicle in another Florida county. Use Form DR-15SWS to report the surcharge in the county where the vehicle is picked up.
- You have no business locations in Florida and you lease a vehicle for 12 months or longer that is registered, licensed, or titled in Florida. Use Form DR-15SWS to report the surcharge in the county where the residence address of the lessee identified on the vehicle registration, license, or title is located.

On Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, enter the rental car surcharge by the county where the surcharge is attributed. Total the surcharge due for all counties and enter the total amount on the Rental Car Surcharge Due line (Line 4) on the back of the DR-15SW, *Solid Waste and Surcharge Return*.

Dealers who electronically file their returns (DR-15SW) will complete the DR-15SWS schedule electronically.

Line-by-Line Instructions for Completing the DR-15SW

Complete the back of the return first.

Dry-Cleaning Gross Receipts

A: Dry-Cleaning Gross Receipts

Enter the total charges imposed by dry-cleaning and dry drop-off facilities for laundrying and dry-cleaning clothing and other fabrics (including coin-operated dry-cleaning machines) during the reporting period on Line A. Do not include charges imposed for coin-operated laundry machines or laundry done on a wash, dry, and fold basis.

B: Less Exempt Receipts

Enter the total exempt receipts from other dry-cleaning and dry drop-off facilities that issued you a resale certificate to buy laundrying or dry-cleaning services for the purpose of reselling those same services on Line B.

C: Taxable Gross Receipts

Subtract exempt receipts (Line B) from dry-cleaning gross receipts (Line A) and enter the amount of taxable gross receipts on Line C.

Line 1 Dry-Cleaning Gross Receipts Tax Due

Multiply the taxable gross receipts on Line C by 2% (taxable gross receipts \times .02) and enter the dry-cleaning gross receipts tax due on Line 1.

Line 2 New Tire Fees Due

Enter the total amount of new tire fees due during the reporting period on Line 2. The new tire fee is imposed at the rate of \$1 per tire on each new tire sold at retail in Florida. Do not include the new tire fees that were refunded to customers who returned the new tire and received a refund of the total sales price of the tire.

Line 3 Lead-Acid Battery Fees Due

Enter the total amount of lead-acid battery fees due during the reporting period on Line 3. The lead-acid battery fee is imposed at the rate of \$1.50 per battery

on each new or remanufactured battery sold at retail in Florida. Do not include the lead-acid battery fees that were refunded to customers who returned the battery and received a refund of the total sales price of the battery.

Line 4 Rental Car Surcharge Due

Enter the total amount of rental car surcharge due during the reporting period on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers on Line 4.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, and the use of a motor vehicle by a member of a car-sharing service for 24 hours or longer in a single usage. A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours.

Line 5 Total tax, fees, and surcharges due

Add lines 1 through 4 and enter the total on Line 5 on the back of the return. Bring the total from Line 5 on the back of the return to Line 5 on the front of the return.

Line 6 Less credits

Enter the total amount of allowable deductions, including credit memos issued by the Department on Line 6.

You will not receive a credit if the total amount of credit (Line 6) is greater than the total tax, fee, and surcharges due (Line 5). If the total amount of credit is greater than the total tax, fee, and surcharges due, reduce the amount of credits claimed to equal the total tax, fee, and surcharges due. You may report the remaining amount of credits (not to exceed the

total tax, fee, and surcharges due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 7 Net amount due

Enter the result of Line 5 minus Line 6 on Line 7.

Line 8 Plus penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50, or
- 10% of the net amount due on Line 7.

If your return or payment is late, the minimum penalty is \$50, **even if you file a late return with no tax due.**

Line 9 Plus interest

If your payment is late, you owe interest on the "Net amount due" (Line 7). Florida law provides a floating rate of interest for late payments of taxes, fees, and surcharges due. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department's website.

Line 10 Amount due with return

Enter the total of Lines 7, 8, and 9.

Electronic payment check box: If you make your payment electronically, check the box on the front of the return.

Signature(s): Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

Contact Us

Information, forms, and tutorials are available on the Department's website: floridarevenue.com

To speak with a Department representative, or if you need to replace a lost or damaged return or coupon book, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, visit: floridarevenue.com/taxes/servicecenters

Subscribe to receive Updates by Email from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at: floridarevenue.com/dor/subscribe

Educational Tax Webinars

Visit the Department's Taxpayer Education webpage for additional information and available webinars at floridarevenue.com/taxes/education.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.

The forms are available online at floridarevenue.com/forms.

Form DR-15SWS

Schedule of Rental Car Surcharge by County

Rule 12A-16.008, F.A.C.

Form DR-15SW

Solid Waste and Surcharge Return

Rule 12A-16.008, F.A.C.

Form DR-26S

Application for Refund - Sales and Use Tax

Rule 12-26.008, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES
AMENDING RULE 12B-8.003

SUMMARY OF PROPOSED RULE

Revisions to Rule 12B-8.003, F.A.C., are required to implement annual changes to three existing forms used in the administration of insurance premium taxes, fees, and surcharges, including revising the applicable tax year. These forms include Form DR-908 (Insurance Premium Taxes and Fees Return For Calendar Year 2020); Form DR-908N (Instructions For Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return); and Form DR-350900 (2020 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908). Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12B-8.003, F.A.C., is to incorporate changes to forms used in the administration of insurance premium taxes, fees, and surcharges. These revisions include annual updates.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 26, 2020 (Vol. 46, No. 167, p. 3389), to advise the public of the proposed changes to Rule 12B-8.003, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. As of September 10, 2020, no request has been received, and no workshop has been held. No written comments have been received by the Department.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12B-8.003: Tax Statement; Overpayments

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-8.003, F.A.C., is to incorporate changes to forms used in the administration of insurance premium taxes, fees, and surcharges. These revisions include annual updates.

SUMMARY: Revisions to Rule 12B-8.003, F.A.C., are required to implement annual changes to three existing forms used in the administration of insurance premium taxes, fees, and surcharges, including revising the applicable tax year. These forms include Form DR-908 (Insurance Premium Taxes and Fees Return For Calendar Year 2020); Form DR-908N (Instructions For Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return); and Form DR-350900 (2020 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908). Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), F.S.

LAW IMPLEMENTED: 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-8.003 Tax Statement; Overpayments.

(1) No change

(2) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center;~~ or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(3) No change

Form Number	Title	Effective Date
(4)	No change	
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2020 <u>2019</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____4482)	XX/XX 01/20
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____4483)	XX/XX 01/20
(6) DR-350900	2020 <u>2019</u> Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908	XX/XX 01/20

(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____41484)

Rulemaking Authority 213.06(1) FS. Law Implemented ~~92-525~~, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS., History–New 2-3-80, Formerly 12B-8.03, Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-17-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, XX-XX-XX.



Name _____ FEIN _____ Taxable Year _____

SCHEDULE I

**COMPUTATION OF INSURANCE PREMIUM TAX
(Not To Be Used for Wet Marine and Transportation Tax)**

*** Include the Florida Business Page of Your Florida Annual Statement ***

	Types of Insurance	Total Premiums	Tax Rate	Tax Due
1.	Property/Casualty/Miscellaneous			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
2.	Life			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
3.	Accident and Health			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
4.	Prepaid Limited Health Service Organizations		1.75%	
5.	Commercial Self-Insurance Funds		1.60%	
6.	Group Self-Insurance Funds		1.60%	
7.	Medical Malpractice Self-Insurance		1.60%	
8.	Assessable Mutual Insurers		1.60%	
9.	Corporation Not-for-Profit Self-Insurance Funds		1.60%	
10.	Public Housing Authorities Self-Insurance Funds (see instructions)		1.60%	
11.	Annuity Premiums (Schedule II, Line 3)			
12.	Total Premium Tax Due (Add Lines 1c, 2c, 3c, and 4 through 11. Enter here and on Page 1, Line 1)* →			

* If zero or less, enter -0-

SCHEDULE II

ANNUITY CONSIDERATION PREMIUMS

	Types of Insurance	Total Premiums	Tax Rate	Tax Due
1.	Annuity Premiums		1.00%	
2.	Premium Tax Savings Derived and Credited to the "Holders" (If none, enter zero "0")			
3.	Total Annuity Premiums Due (Line 1 minus Line 2. Enter here and on Schedule I, Line 11)* →			

* If zero or less, enter -0-

SCHEDULE III

CREDITS AGAINST THE PREMIUM TAX

1.	Workers' Compensation Administrative Assessment Credit (Schedule VI, Line 4)		
2.	Firefighters' Pension Trust Fund Credit (Schedule XII- B, Line 3, minus credit used Schedule XI, Line 6)		
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3 minus credit used Schedule XI, Line 7)		
4.	Eligible Corporate Income Tax Credit (Schedule V, Line 11)		
5.	Salary Tax Credit (Schedule V, Line 12)		
6.	Florida Life and Health Insurance Guaranty Association Credit (Schedule VII, Line 1)		
7.	Community Contribution Credit (Total credits approved under s. 624.5105, F.S., minus credit used Schedule XI, Line 8) (Enter here and include on Schedule XIV, Line 12, Column A)		
8.	Capital Investment Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)		
9.	Florida Tax Credit Scholarship Program Credit (Schedule V, Line 13), (Enter here and include on Schedule XIV, Line 12, Column A)		
10.	New Markets Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)		
11.	Total Credits (Sum of Line 1 through Line 10. Enter here and on Page 1, Line 2) →		



Name _____ FEIN _____ Taxable Year _____

SCHEDULE IV COMPUTATION OF SALARY CREDIT

***** Include Your Florida Department of Revenue Forms RT-6 and RTS-71 if Claiming this Credit *****

1.	Total Premium Tax Due (Schedule I, Line 12)	
2.	Less: Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3)	
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
4.	Corporate Income Tax Paid (Florida Form F-1120, Line 13)	
5.	Total (Line 1 minus Line 2 through Line 4)*	
6.	Eligible Florida Salaries (See Instructions)	
7.	Multiply Line 6 by .15	
8.	Salary Credit - (Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4)* →	

* If zero or less, enter -0-

SCHEDULE V CORPORATE INCOME, SALARY AND SFO CREDIT LIMITATION

1.	Total Corporate Income Tax Paid (Florida Form F-1120, Line 13)**	
2.	Less: Corporate Income Tax Credit Taken against Wet Marine and Transportation Insurance Tax (Schedule XI, Line 5)	
3.	Eligible Net Corporate Income Tax (Line 1 minus Line 2)	
4.	Salary Credit (Schedule IV, Line 8)	
5.	Total Premium Tax Due (Schedule I, Line 12)	
6.	Less: Workers' Compensation Administrative Assessment Credit (Schedule VI, Line 4)	
7.	Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3)	
8.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
9.	Premium Tax Due After Deductions (Line 5 minus Lines 6 through 8)	
10.	Corporate Income Tax and Salary Credit Limitation (Multiply Line 9 by .65)	
11.	Eligible Net Corporate Income Tax Credit (Enter the lesser of Line 3 or Line 10 here and on Schedule III, Line 4)* →	
12.	Salary Tax Credit (Enter the lesser of Line 4 or the difference between Lines 10 and 11 here and on Schedule III, Line 5)* A reduction to the salary credit may be required if the election under s. 624.509(5)(a)2., F.S., applies (See Instructions). →	
13.	Florida Tax Credit Scholarship Program Credit [Enter the lesser of your 2020 eligible contributions plus carry forward credits or the result of (Schedule V, Line 9 less Lines 11 and 12) here and on Schedule III, Line 9.] Attach copies of the certificates of contribution from each nonprofit scholarship funding organization.	

* If zero or less, enter -0-

**** If you filed on a consolidated basis for corporate income tax, you MUST include a schedule showing how the credit is claimed by each subsidiary.**



Name _____ FEIN _____ Taxable Year _____

SCHEDULE VI WORKERS' COMPENSATION ADMINISTRATIVE ASSESSMENT CREDIT LIMITATION

*** Include Your Florida Carrier and Self Insurance Fund Quarterly Premium Reports if Claiming this Credit***

1.	Workers' Compensation Premiums Written (Annual Statement - Florida Business, Line 16)*	
2.	Multiply Line 1 by .0175 (Self Insurers multiply by .016)	
3.	Administrative Assessments Paid to Workers' Compensation Trust Fund (Florida Carrier and Self Insurance Fund Quarterly Premium Reports must be attached)	
a.	First Quarter Assessment _____ b. Second Quarter Assessment _____	
c.	Third Quarter Assessment _____ d. Fourth Quarter Assessment _____	
	Total Administrative Assessments Paid*	
4.	Workers' Compensation Administrative Assessment Credit (Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1)*	→

* If zero or less, enter -0-

SCHEDULE VII FLORIDA LIFE & HEALTH INSURANCE GUARANTY ASSOCIATION CREDIT (FLAHIGA)

*** Be Sure To Include Your FLAHIGA Certificates of Contribution if Claiming this Credit ***

Year	Total Class B and C Assessments Paid	- Refunds	= Total Assessments Paid	x Rate	= Credit Amount	Year
1983				.001		1983
1984				.001		1984
1985				.001		1985
1986				.001		1986
1987				.001		1987
1988				.001		1988
1989				.001		1989
1990				.001		1990
1991				.001		1991
1992				.001		1992
1993				.001		1993
1994				.001		1994
1995	*			.001		1995
1996				.001		1996
2000				.050		2000
2001				.050		2001
2002				.050		2002
2003				.050		2003
2004				.050		2004
2005				.050		2005
2006				.050		2006
2007				.050		2007
2008				.050		2008
2009				.050		2009
2010				.050		2010
2011				.050		2011
2012				.050		2012
2013				.050		2013
2014				.050		2014
2015				.050		2015
2016				.050		2016
2017				.050		2017
2018				.050		2018
2019				.050		2019
1. Total FLAHIGA Credit (Enter here and on Schedule III, Line 6) ⁽¹⁾						→

* In 2002, refunds were issued by FLAHIGA from 1995 assessments. These refunds must be subtracted from the original assessments to properly calculate the amount of FLAHIGA credit.

⁽¹⁾ If zero or less, enter -0-



Name _____ FEIN _____ Taxable Year _____

SCHEDULES VIII AND IX

NOT USED

SCHEDULE X STATE FIRE MARSHAL REGULATORY ASSESSMENT TAX/SURCHARGE

	Types of Fire Premiums	Total Premiums	Fire Percentage	Taxable Premiums
1.	Fire - Residential		93%	
2.	*Fire - Commercial	*	93%	
3.	*Commercial Multiple Peril ⁽¹⁾	*	15%	
4.	*Commercial Multiple Peril – Rental Condo Units ⁽¹⁾	*	25%	
5.	*Farmowners Multiple Peril	*	15%	
6.	*Crop	*	0%	
7.	Residential Allied Lines		5%	
8.	*Commercial Allied Lines	*	5%	
9.	Homeowners Multiple Peril		25%	
10.	Ocean Marine		10%	
11.	Inland Marine		12%	
12.	Earthquake		5%	
13.	Other			
14.	Total Taxable Premiums (Sum of Line 1 through Line 13)			
15.	State Fire Marshal Tax Due (Multiply Line 14 by .01) ⁽²⁾			→
16.	*Additional Premiums Subject to Surcharge (See Instructions)			
17.	*Total Premiums Subject to Surcharge (See Instructions)			
18.	Surcharge Due (Multiply Line 17 by .001) ⁽²⁾			→
19.	Total State Fire Marshal Tax Due Plus Total Surcharge Due (Line 15 plus Line 18) (Enter here and on Page 1, Line 4)			→

(1) Report the combined total for both the “non-liability” and “liability” portions.

(2) If zero or less, enter -0-

SCHEDULE XI WET MARINE AND TRANSPORTATION TAX

1.	Net Premiums (See Instructions)	
2.	Less: Net Losses Paid	
3.	Gross Underwriting Profit (Line 1 minus Line 2)*	
4.	Wet Marine and Transportation Tax (Multiply Line 3 by .0075)	
5.	Corporate Income Tax Credit (Florida Form F-1120, Line 13. See Instructions)	
6.	Firefighters’ Pension Trust Fund Credit (Schedule XII-B, Line 3. See Instructions)	
7.	Municipal Police Officers’ Retirement Trust Fund Credit (Schedule XIII - B, Line 3. See Instructions)	
8.	Community Contribution Credit (Total credits approved under s. 624.5105, F.S. See Instructions)	
9.	Net Tax Due (Line 4 minus Lines 5 through 8. Enter here and on Page 1, Line 5)*	→

* If zero or less, enter -0-



Name _____ FEIN _____ Florida Code _____

SCHEDULE XII - A

FIREFIGHTERS' PENSION TRUST FUND

Code	Municipality/ Fire Control District	Total Taxable Premiums
015	Boca Grande Fire Control Dist.	
017	Bonita Springs Fire Control Dist.	
021	Destin Fire Control District	
023	East Lake Tarpon Fire Control Dist.	
024	Greater Naples Fire Rescue District	
025	East Niceville Fire District	
027	Englewood Area Fire Control Dist.	
029	Estero Fire Prot. & Resc. Svc. Dist.	
033	Holley-Navarre Fire Control District	
043	Midway Fire District	
047	North Bay Fire District	
050	North Collier Fire Ctrl & Rescue Dist.	
053	North River Fire Control District	
055	Ocean City-Wright Fire Control District	
057	Okaloosa Island Fire Control District	
059	Pace Fire Rescue District	
060	Palm Harbor Special Fire Control Dist.	
064	San Carlos Park Fire Service Dist.	
067	South Walton Fire Control District	
069	Southern Manatee Fire & Resc. Dist.	
073	St. Lucie County Fire District	
094	West Manatee Fire & Rescue Dist.	
118	Apopka	
119	Arcadia	
128	Atlantic Beach	
129	Atlantis	
130	Auburndale	
134	Avon Park	
140	Baldwin	
148	Bartow	
167	Belleair	
171	Belleair Bluffs	
183	Boca Raton	
191	Boynton Beach	
192	Bradenton	
198	Briny Breezes	
203	Brooksville	
222	Cape Coral	
229	Casselberry	
238	Chattahoochee	
251	Clearwater	
253	Clermont	
257	Cocoa	
258	Cocoa Beach	
265	Cooper City	
268	Coral Gables	
270	Coral Springs	
278	Crescent City	
279	Crestview	
287	Dade City	
288	Dania Beach	
290	Davenport	
292	Davie	

Code	Municipality/ Fire Control District	Total Taxable Premiums
293	Daytona Beach	
296	Deerfield Beach	
298	Deland	
301	Delray Beach	
303	Deltona	
316	Dunedin	
326	Eatonville	
331	Edgewater	
349	Eustis	
359	Fernandina Beach	
361	Flagler Beach	
371	Fort Lauderdale	
374	Fort Myers	
379	Fort Walton Beach	
385	Fruitland Park	
387	Gainesville	
402	Golf	
416	Greenacres	
427	Gulfport	
428	Gulf Stream	
431	Haines City	
432	Hallandale Beach	
438	Havana	
442	Hialeah	
446	Highland Beach	
452	Hillsboro Beach	
458	Holly Hill	
459	Hollywood	
464	Homestead	
475	Hypoluxo	
477	Indialantic	
480	Indian River Shores	
491	Jacksonville (Consol.)	
492	Jacksonville Beach	
502	Jupiter Inlet Colony	
504	Kenneth City	
505	Key Biscayne	
506	Key Colony Beach	
509	Key West	
515	Kissimmee	
521	LaBelle	
526	Lake Alfred	
530	Lake City	
539	Lake Mary	
544	Lake Wales	
545	Lake Worth	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
554	Lauderdale-by-the-Sea	
560	Leesburg	
Subtotal		



Name _____ FEIN _____ Florida Code _____

SCHEDULE XII - B

FIREFIIGHTERS' PENSION TRUST FUND

Code	Municipality/ Fire Control District	Total Taxable Premiums
579	Longwood	
590	Lynn Haven	
595	Madison	
596	Maitland	
602	Mangonia Park	
603	Marathon	
604	Marco Island	
607	Marianna	
620	Melbourne	
626	Miami	
627	Miami Beach	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
687	North Miami Beach	
690	North Port	
691	North Redington Beach	
693	Oakland Park	
695	Ocala	
698	Ocean Ridge	
701	Ocoee	
706	Okeechobee	
709	Oldsmar	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
747	Palm Beach Shores	
748	Palm Coast	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
811	Punta Gorda	
816	Quincy	
824	Redington Beach	
825	Redington Shores	
831	Riviera Beach	

Code	Municipality/ Fire Control District	Total Taxable Premiums
836	Rockledge	
844	Safety Harbor	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
869	Sarasota	
870	Satellite Beach	
871	Sea Ranch Lakes	
874	Sebring	
875	Seminole	
896	South Pasadena	
900	Starke	
909	Sunrise	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	
926	Tequesta	
930	Titusville	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
966	West Palm Beach	
978	Wilton Manors	
980	Windermere	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

In addition to completing Schedule XII, you must answer Question B on Page 2.

Subtotal from Page 7.....1.

Subtotal from Page 8.....2.

Total Tax3.

[Line 1 plus Line 2 times 1.85% (.0185).

Enter here and on Page 1, Line 6] (If zero or less, enter 0)

Use the physical location of the property when allocating premiums to the fire control district or municipality. Do NOT use ZIP codes. For more information, see instructions.



Name _____ FEIN _____ Florida Code _____

SCHEDULE XIII - A MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND

Code	Municipality	Total Taxable Premiums
106	Altamonte Springs	
118	Apopka	
119	Arcadia	
128	Atlantic Beach	
130	Auburndale	
132	Aventura	
134	Avon Park	
141	Bal Harbour Village	
148	Bartow	
151	Bay Harbor Island	
167	Belleair	
169	Bellevue	
183	Boca Raton	
191	Boynton Beach	
192	Bradenton	
203	Brooksville	
222	Cape Coral	
229	Casselberry	
251	Clearwater	
253	Clermont	
257	Cocoa	
258	Cocoa Beach	
265	Cooper City	
268	Coral Gables	
270	Coral Springs	
278	Crescent City	
279	Crestview	
287	Dade City	
288	Dania Beach	
290	Davenport	
292	Davie	
293	Daytona Beach	
296	Deerfield Beach	
298	Deland	
301	Delray Beach	
317	Dunnellon	
326	Eatonville	
331	Edgewater	
349	Eustis	
359	Fernandina Beach	
361	Flagler Beach	
371	Fort Lauderdale	
374	Fort Myers	
377	Fort Pierce	
379	Fort Walton Beach	
384	Frostproof	
387	Gainesville	
400	Golden Beach	
415	Green Cove Springs	
416	Greenacres	
425	Gulf Breeze	
427	Gulfport	
431	Haines City	

Code	Municipality	Total Taxable Premiums
432	Hallandale Beach	
442	Hialeah	
443	Hialeah Gardens	
458	Holly Hill	
459	Hollywood	
461	Holmes Beach	
464	Homestead	
472	Howey-in-the-Hills	
477	Indialantic	
479	Indian Harbour Beach	
480	Indian River Shores	
481	Indian Shores	
491	Jacksonville (Consol.)	
492	Jacksonville Beach	
501	Jupiter	
505	Key Biscayne	
509	Key West	
515	Kissimmee	
524	Lady Lake	
526	Lake Alfred	
530	Lake City	
536	Lake Helen	
539	Lake Mary	
544	Lake Wales	
545	Lake Worth	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
560	Leesburg	
579	Longwood	
590	Lynn Haven	
595	Madison	
596	Maitland	
604	Marco Island	
607	Marianna	
618	Medley	
620	Melbourne	
621	Melbourne Beach	
626	Miami	
627	Miami Beach	
628	Miami Shores Village	
629	Miami Springs	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
686	North Miami	
Subtotal		



Name _____ FEIN _____ Florida Code _____

SCHEDULE XIII - B

MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND

Code	Municipality	Total Taxable Premiums
687	North Miami Beach	
690	North Port	
693	Oakland Park	
695	Ocala	
701	Ocoee	
706	Okeechobee	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
752	Palmetto	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
807	Port St. Lucie	
811	Punta Gorda	
816	Quincy	
831	Riviera Beach	
836	Rockledge	
839	Royal Palm Beach	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
867	Sanibel	
869	Sarasota	
870	Satellite Beach	
873	Sebastian	
874	Sebring	
894	South Miami	
900	Starke	
909	Sunrise	
911	Surfside	
912	Sweetwater	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	

Code	Municipality	Total Taxable Premiums
926	Tequesta	
930	Titusville	
936	Umatilla	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
947	Village of Palm Springs	
954	Wauchula	
963	West Melbourne	
966	West Palm Beach	
976	Williston	
978	Wilton Manors	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

In addition to completing Schedule XIII, you must answer Question B on Page 2.

Subtotal from Page 9 1.

Subtotal from Page 10 2.

Total Tax 3.

[Line 1 plus Line 2 times .85% (.0085).

Enter here and on Page 1, Line 7] (If zero or less, enter 0)

Use the physical location of the property when allocating premiums. Do NOT use ZIP codes. For more information, see instructions.



Name _____ FEIN _____ Taxable Year _____

SCHEDULE XIV RETALIATORY TAX COMPUTATION

		Column A State of Florida*	Column B State of Incorporation*
1.	Net Premium Tax Due (Page 1, Line 3 plus Line 5. See note below)		
2.	80% of Salary Tax Credit Taken (Page 3, Schedule III, Line 5)		
3.	Total Corporate Income Tax (See note below)		
4.	Intentionally Left Blank		
5.	Firefighters' Pension Trust Fund		
6.	Municipal Police Officers' Retirement Trust Fund		
7.	Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)		
8.	Fire Marshal Taxes		
9.	Annual and Quarterly Statement Filing Fees		
10.	Annual License Tax and Certificate of Authority		
11.	Agents' Fees		
12.	Other Taxes and Fees (Include Schedule)		
13.	Workers' Compensation Credit		
14.	Total (Sum of Lines 1 through Line 13)		
15.	Retaliatory Tax Due [Line 14, Column B (State of Incorporation) minus Line 14, Column A (State of Florida). Enter here and on Page 1, Line 8.]* →		

NOTE: Compute Column B using the state of incorporation's tax law to determine tax owed using Florida premiums, personnel, and property. Attach all applicable returns and schedules.

* If zero or less, enter -0-

SCHEDULE XV NOT USED

SCHEDULE XVI SURCHARGE ON COMMERCIAL/RESIDENTIAL POLICIES

Type of Policy	Policies Subject to Surcharge (sum of 4 quarters)	Rate	Surcharge Due
A. Commercial		X \$ 4.00	A.
B. Residential		X \$ 2.00	B.
Total Surcharge Due for the Calendar Year (Total A + B). *Enter here and include on Page 1, Line 10 with total from Schedule XVII. →			

* The Total Surcharge Due should be greater than the sum of the first three quarters reported on Forms DR-907.

SCHEDULE XVII PAYMENT DUE FROM FLORIDA LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION (FLAHIGA) REFUND

1. Total payment due from FLAHIGA refunds received this year, if any, and previously claimed as credit. Enter here and include on Page 1, Line 10 with total from Schedule XVI. (See Instructions) →	
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References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

Form RT-6	Employer's Quarterly Report	Rule 73B-10.037, F.A.C.
Form RTS-71	Quarterly Concurrent Employment Report	Rule 73B-10.037, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.

DRAFT



Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return

For Taxable Year Beginning on or After January 1, 2020

DR-908N
R. XX/XX
Rule 12B-8.003, F.A.C.
Effective XX/XX
Page 1 of 14

General Instructions

Part One

Taxpayers Required to File Form DR-908

Under Chapter 624, Florida Statutes (F.S.), every authorized domestic, foreign, and alien insurer engaged as indemnitor, surety, or contractor in the business of entering into contracts of insurance or annuity in Florida shall annually remit a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees and policy fees and gross deposits received from subscribers to reciprocal or interinsurance agreements, and on annuity premiums or considerations issued in the State of Florida. Additionally, every authorized domestic, foreign, and alien insurer shall report its gross underwriting profit on wet marine and transportation insurance, as defined in section (s.) 624.607(2), F.S., written in the State of Florida during the preceding calendar year. In addition to the premium/underwriting profit taxes imposed under Chapter 624, F.S., an excise tax is levied by each municipality or special fire control district described and classified in ss. 175.041 and 185.03, F.S., on every authorized insurer engaged in the business of property insurance and casualty insurance, respectively, in the State of Florida. Every domestic, foreign, and alien insurer authorized to engage in the business of fire insurance in the State of Florida shall be subject to a regulatory assessment on policies of fire insurance issued and insuring property in the State of Florida.

The premium/underwriting profit taxes, excise taxes, and regulatory assessment must be reported and filed on Form DR-908. **Form DR-908 should NOT be filed for each Florida location of an insurer unless the location has its own Federal Employer Identification Number (FEIN).** If you need additional assistance in completing Form DR-908, please call 850-488-6800.

When and Where to File Form DR-908

Form DR-908 is due on or before March 1 each year.

Mail your completed Form DR-908 and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

If there is an overpayment to be refunded (Line 17), mail your completed Form DR-908 to:

Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

A return will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the return will be considered timely filed if it is postmarked the next business day.

Taxable Year

The taxable year for the *Insurance Premium Taxes and Fees Return* (Form DR-908) is based on a calendar year ending December 31.

Payment of Tax

The balance of tax shown to be due on the return must be paid in full with the return. Failure to pay the tax on time will subject the taxpayer to assessment of penalties and interest.

Electronic Filing

You are able to file and pay insurance premium tax electronically using the Department's secure website. Online electronic filing offers the uploading of Schedule XII, Firefighters' Pension Trust Fund, and Schedule XIII, Municipal Police Officers' Retirement Trust Fund, automatic calculations, and automatic entry for data appearing in more than one schedule. If you paid **\$20,000 or more** in tax during the State of Florida's prior fiscal year (July 1 – June 30), you are required to file and pay electronically. Insurers are encouraged to file electronically and take advantage of the opportunity to save resources. Insurers can obtain a waiver by calling 850-488-6800. Please visit the Department's website at floridarevenue.com for more information.

Important: Please verify that the Federal Employer Identification Number (FEIN) is correct on your tax return and that it exactly matches the FEIN under which your funds are electronically transmitted. If you are transmitting funds for more than one account, ensure accurate credit by making separate transmissions for **each** account.

Attachments and Statements

A copy of the Florida Business Page from the Annual Statement must be attached to Form DR-908 when it is filed. If you are claiming the salary tax credit, you must also submit copies of the Department of Revenue Form RT-6 for each quarter of credit claimed and a copy of Form RTS-71 if applicable. If you electronically file Forms RT-6 (*Employer's Quarterly Report*) and RTS-71 (*Quarterly Concurrent Employment Report*), you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee's gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. Department of Financial Services' *Carrier and Self Insurance Fund Quarterly Premium Reports* must be attached if you wrote workers' compensation insurance. (Forms RT-6 and RTS-71 are incorporated by reference in Department of Economic Opportunity Rule 73B-10.037, Florida Administrative Code [F.A.C.])

Several credits, in addition to the salary tax credit and workers' compensation administrative assessment credit, require certifications and/or other documents to be attached to Form DR-908 in order to claim that particular credit (see Part Two, "Specific Instructions").

For any insurer required to compute retaliatory tax, a copy of the state of incorporation's *Insurance Premium Tax Return*, *Corporate Income Tax Return*, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.

Signature and Verification

All returns must bear the original signature of an authorized officer or fiduciary. **Faxed copies, rubber stamps, or photocopies of signatures are not considered original signatures.**

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN), if applicable, **and**
- Preparer tax identification number (PTIN).

Account Changes

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to floridarevenue.com/taxes/updateaccount, then select "Change address or account status."

To Amend a Return

Amended returns must include all schedules and attachments, even those not affected by the amendment. Be sure to check the "Amended Return" box on Form DR-908 and list the reason(s) for amending the return. **All amended returns must bear an original signature as described above.**

Declaration of Estimated Tax

Taxpayers are required to make three installment payments (Form DR-907) based on prior year tax due or current taxes due. You are able to file and pay insurance premium tax installments electronically using the Department's secure website.

When is the installment payment due and payable?

Installments of tax are due and payable on April 15, June 15, and October 15 of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day. If filing electronically, see the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

What are the installment payments based on?

Installments are based on the estimated gross amount of receipts of insurance premiums or assessments received during the immediately preceding calendar quarter. The second quarter installment due June 15 (not July 15) requires the estimate to be through June 30. **All of the taxes reported on Form DR-908 are subject to installment payment requirements, not just the insurance premium tax reported on Schedule I of Form DR-908.** Because of the complexities of computing the standard 90 percent (.90) installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27 percent (.27) of the tax due in the preceding year for each installment payment. If each installment is 27 percent (.27) of the amount of the annual tax reported on the preceding year's Form DR-908 (Line 11 minus Line 9 and Line 10), there will be no installment penalty. The installment amounts that must be paid to meet the prior year exception are decreased by the amount of

Florida Tax Credit Scholarship Program credit earned with contributions made for the current year.

Where to Mail Your Form DR-907 and Payment:

Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0150

Penalty

Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90 percent (.90) of the amount finally shown to be due in any quarter, and/or who fails to report and timely pay any tax due with the final return is subject to a penalty of 10 percent (.10) on any underpayment of taxes or delinquent taxes due and payable for that quarter and/or on any delinquent taxes due and payable with the final return.

Interest

Interest accrues when a taxpayer fails to pay any amount due or any portion thereof, on or before the due date. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior year interest rates, visit floridarevenue.com/taxes/rates.

Contact Us:

Information, forms and tutorials are available on the Department's website at floridarevenue.com.

If you have any questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to **tax questions**, write:

Taxpayer Services MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Get the Latest Tax Information

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to floridarevenue.com/dor/subscribe

Part Two Specific Instructions

General Information Questions

Your name, address, FEIN, and Florida code must be entered on the return and payment coupon. Check the appropriate box: "Original," "Amended," or "Final." List the reason(s) for amending the return. If you check the "Final Return" box, include a reason and attach appropriate documentation. Provide your state of domicile, the location of your corporate books, and the phone number, fax number, e-mail address, and name of the individual to be contacted if the Department requires additional information.

Chapter 624, F.S., provides that a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees, policy fees, and gross deposits received from subscribers to reciprocal or interinsurance agreements,

annuity premiums, or considerations, and the gross underwriting profit on wet marine and transportation insurance be paid to the Department of Revenue for the following:

- a) Life and health insurance policies covering persons resident in the State of Florida and all other types of policies and contracts (except annuity policies or contracts) covering property, subjects, or risks located, resident, or to be performed in the State of Florida, omitting premiums on reinsurance assumed and deducting return premiums or assessments. No deductions shall be allowed for reinsurance ceded to other insurers, for monies paid upon surrender of policies or certificates for cash surrender value, for discounts or refunds for direct or prompt payment of premiums or assessments, for dividends of any nature or amount paid and credited or allowed to holders of insurance policies, certificates, or surety, indemnity, reciprocal, or interinsurance contracts or agreements.
- b) Gross receipts on annuity policies or contracts paid by holders in the State of Florida. The premium tax authorized by s. 624.509(1)(b), F.S., shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to annuity holders.
- c) Gross underwriting profit on wet marine and transportation insurance written in the State of Florida. Such gross underwriting profit shall be ascertained by deducting from the net premiums (gross premiums less all return premiums and premiums for reinsurance) the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during such calendar year under such contracts.

and 185.08, F.S., for the Firefighters' Pension Trust Fund and the Municipal Police Officers' Retirement Trust Fund, respectively, using Schedules XII and XIII and enter the totals on Lines 6 and 7, respectively.

Line 8. Retaliatory Tax

Compute any applicable retaliatory tax pursuant to s. 624.5091, F.S., using Schedule XIV, and enter the retaliatory tax due. A copy of the state of incorporation's Insurance Premium Tax Return, Corporate Income Tax Return and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached for any insurer required to compute retaliatory tax.

Line 9. Filing Fees

Per s. 624.501(4), F.S., a \$250 quarterly/annual filing fee is imposed for those insurers required to file the annual statement. The 4th quarter annual statement filing fee is due with this return. Total all quarterly filing fees for the year (should be \$1,000) and enter this amount here, on Page 1, Line 9, and on Schedule XIV, Line 9, in Column A.

Note: Prepaid limited health service organizations, fraternal benefit societies, and legal expense insurance corporations must report and pay their quarterly/annual statement filing fees to the Office of Insurance Regulation. Therefore, their filing fees are zero for the purposes of Page 1, Line 9, of this return.

Line 10. Insurance Policy Surcharge and Payment Due From FLAHIGA Refund

Add the surcharge due from Schedule XVI and the payment due from Schedule XVII and enter the result on Line 10.

Line 11. Total Tax Due

Enter the total of Lines 3 through 10 on Line 11 as total tax due.

Line 12. Installment Payments

Include on Line 12 all amounts paid on Line 6 of Form DR-907 for the taxable year, including penalty and interest.

If filing an amended return, be sure to add (on the line provided) the amount paid or deduct the amount refunded when you filed your original return.

Line 13. Net Tax Due or Overpayment

Subtract the amount on Line 12 from Line 11 and enter the difference of tax due or overpayment.

Lines 14 and 15. Penalty and Interest

If payment with this return includes interest which has accrued or penalty which has been incurred, the respective amounts should be entered on these lines. If a taxpayer has underpaid installment payments, penalty and interest should be computed and included on these lines.

A penalty of 10 percent (.10) is imposed on any underpayment of taxes or delinquent taxes. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior period interest rates, visit our website or contact Taxpayer Services (see "Contact Us" on Page 2).

Line 16. Amount Due With This Return

Add the total of Lines 13 through 15 to reflect the amount due with the return. Enter the amount here and on the payment coupon.

**Computation of Insurance Premium Taxes and Fees
Line-By-Line Instructions**

Line 1. Total Premium Tax Due

Compute your total premium tax due from Schedule I on the basis of the applicable tax rates imposed by or subject to s. 624.509(1) and (2), F.S.

This calculation does not include wet marine and transportation tax. (See Line 5 and Schedule XI instructions.) Enter the total from Schedule I, Line 12.

Line 2. Credits Against the Tax

Enter the total credits against the tax from Line 11, Schedule III. However, in no event shall the total credits against the tax entered here exceed the total premium tax due.

Line 3. Net Premium Tax Due

Subtract Line 2 from Line 1 to arrive at net premium tax due. This line cannot be less than zero.

Line 4. State Fire Marshal Regulatory Assessment and Surcharge on Commercial Properties

Compute your regulatory assessment under the provisions of s. 624.515, F.S., using Schedule X. Compute the amount due for the surcharge under the provisions of s. 624.515(2), F.S., using Schedule X. Enter the total from Schedule X.

Line 5. Wet Marine and Transportation Tax

Compute the tax imposed by s. 624.510(1), F.S., on wet marine and transportation insurance using Schedule XI and enter the total.

Lines 6 and 7. Firefighters' and Municipal Police Officers' Retirement Trust Funds

Compute the total excise tax due imposed under ss. 175.101

Line 17. Amount of Overpayment to be Refunded

Enter the amount of overpayment to be refunded. Enter the amount here and on the payment coupon.

The Department will pay interest on requested refunds not refunded by the later of:

- The July 31st immediately following the March 1st due date of the insurance premium tax return (Form DR-908); or
- 90 days from receipt of a complete return.

A complete return (Form DR-908) should contain all necessary documentation establishing the overpayment. Interest paid by the Department will be based upon a statutory floating rate that may not exceed 11 percent (.11). For current and prior year interest rates, visit our website or contact Taxpayer Services (see "Contact Us" on Page 2).

- a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums.
- c) Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for life policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the "Tax Due" column.

* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

**Schedule I
Computation of Insurance Premium Tax**

Line 1. Property/Casualty/Miscellaneous

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation. Some examples of excluded premiums that are included in direct written premiums are: Motor Vehicle Service Agreement premiums and Service Warranty Association premiums under Chapter 634, F.S., that are subject to sales tax; Federal Crop Insurance Corporation premiums and premiums reinsured by the Federal Crop Insurance Corporation that are preempted from state taxation under s. 400.352 of Chapter IV of Title 7 of the Code of Federal Regulations; free premiums (uncollected premiums from policies where insurance coverage was provided without being paid by policyholder - net of subsequent collected amounts); federally preempted federal employee health benefit plan premiums; and federally preempted Medicare part D and Medicare Choice Plus premiums.
- c) Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for property/casualty and miscellaneous policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the "Tax Due" column.

* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Exhibit of Premiums and Losses) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

Line 2. Life

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

Line 3. Accident and Health

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation and any shared savings incentive amounts under sections 627.6387 and 627.6648, F.S., returned to policy holders as a return of premium or a reduction of premium that is a direct written premium. Some examples of excluded premiums that are included in direct premiums written are: federally preempted federal employee health benefit plan premiums; federally preempted Medicare part D premiums; and federally preempted Medicare Choice Plus premiums.
- c) Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for accident and health policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the "Tax Due" column.

* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

Line 4. Prepaid Limited Health Service Organizations

Premiums, contributions, and assessments received by prepaid limited health service organizations under Chapter 636, F.S., are taxable at a rate of 1.75 percent (.0175). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.75 percent (.0175). Enter the result in the "Tax Due" column.

Line 5. Commercial Self-Insurance Funds

Premiums, contributions, and assessments received by commercial self-insurers under s. 624.475, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount

by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 6. Group Self-Insurance Funds

Premiums, contributions, and assessments received by group self-insurers under s. 624.4621, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 7. Medical Malpractice Self-Insurance

Premiums, contributions, and assessments received by a medical malpractice self-insurance fund under s. 627.357, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 8. Assessable Mutual Insurers

Premiums, contributions, and assessments received by an assessable mutual insurer under s. 628.6015, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 9. Corporation Not-for-Profit Self-Insurance Funds

Premiums, contributions, and assessments received by a corporation not for profit self-insurance fund under s. 624.4625, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 10. Public Housing Authorities Self-Insurance Funds

Premiums, contributions, and assessments received by public housing authorities self-insurance funds under s. 624.46226, F.S., are taxable at a rate of 1.6 percent (.016) under s. 624.46226, 624.4621, or 624.475, F.S. Enter the taxable premium, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the "Tax Due" column.

Line 11. Annuity Premiums

Enter the total from Schedule II, Line 3 in the "Tax Due" column on Line 11.

Line 12. Total Premium Tax Due

Add Lines 1c, 2c, 3c, and 4 through 11 and enter the total premium tax due on Line 12. The total premium tax due is then entered on Page 1, Line 1 of the return. If zero or less, enter -0-.

are credited to the annuity holders. Upon request by the Department of Revenue, any insurer availing itself of this provision shall submit to the Department evidence which establishes that the tax savings derived have been credited to annuity holders. The term "holders" includes employers contributing to an employee's pension, annuity, or profit-sharing plan.

Enter the amount of the tax savings, if any, in the appropriate column.

Line 3. Total Annuity Premiums Due

Subtract Line 2 from Line 1; enter the difference on Line 3, and on Schedule I, Line 11. If zero or less, enter -0-.

Schedule III
Credits Against The Premium Tax

Line 1. Workers' Compensation Administrative Assessment Credit

Enter the amount from Schedule VI, Line 4.

Line 2. Firefighters' Pension Trust Fund Credit

Enter the amount from Schedule XII - B, Line 3 minus any Firefighters' Pension Trust Fund credit used on Schedule XI, Line 6.

Line 3. Municipal Police Officers' Retirement Trust Fund Credit

Enter the amount from Schedule XIII - B, Line 3 minus any Municipal Police Officers' Retirement Trust Fund credit used on Schedule XI, Line 7.

Line 4. Eligible Corporate Income Tax Credit

Enter the amount from Schedule V, Line 11.

Line 5. Salary Tax Credit

Enter the amount from Schedule V, Line 12.

Line 6. Florida Life and Health Insurance Guaranty Association Credit

Enter the amount from Schedule VII, Line 1.

Line 7. Community Contribution Credit

Enter the amount of Community Contribution Credit approved for the tax year under s. 624.5105, F.S., less any Community Contribution Credit taken against the Wet Marine and Transportation Tax from Schedule XI, Line 8.

A copy of the approval letter must be attached to the Form DR-908 on which the credit is claimed. Any Community Contribution Credit not used in any single year may be carried forward for a period not to exceed five (5) years. If credit carryovers are used, attach a schedule reconciling all carryovers.

Line 8. Capital Investment Tax Credit

Enter the amount of the Capital Investment Tax Credit approved for the tax year.

Per s. 220.191(2), F.S., an annual investment tax credit is available to a qualifying business that establishes a qualifying project, as defined in s. 220.191(1)(g)1. and 2., F.S. **Attach a copy of the certification indicating that the insurer has been approved to receive this credit. A pro forma insurance premium tax return indicating the qualifying project's Florida premium tax liability for the year must also be attached to be able to claim this credit.** This credit is granted against only the portion of the Florida insurance premium tax liability generated by or arising out of a qualifying

Schedule II
Annuity Consideration Premiums

Line 1. Total Annuity Premiums

Enter the amount of gross receipts on annuity policies or contracts paid by holders in the State of Florida. Multiply the total premiums by the rate of 1 percent (.01), and enter the tax due in the corresponding column.

This tax must be assessed when the annuity premium is received, not when the annuity matures or is otherwise terminated.

Line 2. Tax Savings Credited to Annuity Holders

Per s. 624.509(8), F.S., the premium tax shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived

project. Insurers may apply for this credit with Enterprise Florida, Inc., at 850-298-6620.

The Capital Investment Tax Credit for qualifying projects defined in s. 220.191(1)(g)3., F.S., may not be claimed against the insurance premium tax.

Line 9. Florida Tax Credit Scholarship Program Credit

Enter the amount from Schedule V, Line 13.

Line 10. New Markets Tax Credit

Per s. 288.9916, F.S., a credit is available for a qualified investment under the Florida New Markets Development Program administered by the Department of Economic Opportunity. **Attach a copy of the credit certification.** You may carry forward any unused credit for a period not to exceed five (5) years.

Line 11. Total Credits

Enter the total of Lines 1 through 10 on Line 11. The total from Line 11 is then entered on Page 1, Line 2 of the return.

**Schedule IV
Computation of Salary Credit**

In addition to completing Schedule IV, you must answer Question A on Form DR-908, Page 2.

Under s. 624.509(5), F.S., a credit is allowed against the net tax imposed under s. 624.509, F.S., equal to 15 percent (.15) of the amount paid by an insurer in salaries to employees within the State of Florida, and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return.

The term “salaries” does not include amounts paid as commissions. The term “employees” does not include independent contractors or any person whose duties require that the person hold a valid license under the Florida Insurance Code, except “adjusters,” “managing general agents,” and “service representatives,” as defined in s. 626.015, F.S.

When claiming a salary tax credit, there are certain requirements the insurer must meet to qualify for the credit. These requirements are:

- The employees claimed are not excluded under s. 624.509(5), F.S.
- The wages used in the credit calculation must be wages paid to the insurer’s employees by the insurer claiming the credit.
- Those employees must be located or based in Florida.
- The insurer claiming the credit is the employer, and the employees are covered by the unemployment compensation provisions contained in Chapter 443, F.S.

An affiliated group of corporations that created a service company within its affiliated group on **July 30, 2002** may allocate the salary of the service company employees under certain circumstances. See s. 624.509(5)(b)4., F.S.

Net tax is defined as the tax imposed after deductions from the total premium tax due for the Firefighters’ Pension Trust Fund Credit, the Municipal Police Officers’ Retirement Trust Fund Credit, and the total corporate tax paid.

An insurer that made an irrevocable election **on or before August 1, 2005**, for the alternative salary credit calculation

under s. 624.509(5)(a)2., F.S., may allocate the eligible salaries of the affiliated group to the members of the affiliated group that are covered by the election. The amount of salary credit allowed under this exception is limited to the combined Florida salary tax credits allowed for all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, divided by the combined Florida taxable premiums written by all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, multiplied by the combined Florida taxable premiums of the affiliated group of corporations for the current year. **Insurers who are covered by an election under s. 624.509(5)(a)2., F.S., must include a calculation of the current year Salary Credit Cap for the Affiliated Group (Total Florida Taxable Premiums for the Tax Year times Affiliated Group 2002 Factor), an allocation of the affiliated group’s eligible salaries to the individual entities in the affiliated group, and the amount of salary credit that is being claimed by each individual entity covered under the election.** The sum of the salary credits taken by all members of the affiliated group must not exceed the yearly salary credit cap. A reduction in salary credit for one or more of the entities in the affiliated group may be required should the total salary credits claimed by all members exceed the allowed cap. The reduced credit amount should be placed on Line 12 of Schedule V.

The exception to the standard salary tax credit requirements for mutual insurance holding companies that were in existence on or before January 1, 2000, in s. 624.509(5)(b)5., F.S., is NOT VALID because the associated funding provision in s. 28 of House Bill 1813 was vetoed by Governor Bush on June 20, 2005. (See ss. 26 and 28 of Chapter 2005-280, Laws of Florida [L.O.F.] and Governor Bush’s veto letter of SB 1813, s. 28 dated June 20, 2005.) No other funding has been provided at this time.

Insurers claiming this credit must attach a copy of their quarterly Form RT-6 to their annual premium tax return, Form DR-908. Form RTS-71 must also be attached with the corresponding RT-6 forms, when a portion of concurrent employees’ wages are claimed as eligible salaries. If you electronically file Forms RT-6 and RTS-71, you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee’s gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. If an insurer is claiming a salary tax credit, Form DR-908 is considered incomplete without this documentation.

Line 1. Total Premium Tax Due

Enter the total from Schedule I, Line 12.

Lines 2 and 3. Firefighters’ and Municipal Police Officers’ Retirement Fund Credits

Enter the total taxes computed from Schedules XII-B and XIII-B, respectively, onto Lines 2 and 3 respectively.

Line 4. Corporate Income Tax Paid

Enter the total amount paid from Florida Form F-1120, Line 13 for corporate income tax reported on the return due during calendar year 2020. The credit granted for corporate

income tax is available for the annual period in which such tax payments are made. Payments of estimated income tax under Chapter 220, F.S., shall be deemed paid either at the time the insurer actually files its annual returns under Chapter 220, F.S., or at the time such returns are required to be filed, whichever occurs first.

If a consolidated corporate income tax return is filed, enter the insurance company's pro rata share of the consolidated income tax paid. Each company in the affiliated group with positive income is allocated a share of the income tax paid. An insurance company with positive income is allocated part of the consolidated income tax paid based on its positive Florida income after additions and subtractions (before apportionment) over the total income of all companies within the affiliated group with positive Florida income after additions and subtractions (before apportionment). This ratio is used to allocate the consolidated income tax paid by the affiliated group to the members of the group with positive income.

For example, Company A (\$100,000 positive income after Florida additions and subtractions and before apportionment), Company B (\$100,000 positive income after Florida additions and subtractions and before apportionment), and Company C (\$50,000 loss after Florida additions and subtractions and before apportionment) filed a Florida consolidated corporate income tax return and paid \$5,000 in tax. Company C is not allocated any of the consolidated corporate income tax paid because it did not have any positive income. Company A is allocated \$2,500 ($\$100,000 / \$200,000 \times \$5,000$). Company B is allocated \$2,500 ($\$100,000 / \$200,000 \times \$5,000$).

Line 5. Total (Net Tax)

Subtract Lines 2 through 4 from Line 1 and enter the difference. This is the net tax figure to be used for comparison purposes. If zero or less, enter -0-.

Line 6. Eligible Florida Salaries

Enter the total eligible Florida salaries. The insurer claiming the credit must be the employer of the claimed employees and must have satisfied the filing requirements of Chapter 73B-10, F.A.C.

If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., enter the allocated amount of the affiliated group's eligible salaries to the individual entity on Line 6.

Line 7. Computation of Credit

Multiply the total eligible Florida salaries from Line 6 by 15 percent (.15). Enter the result.

Line 8. Salary Credit (Available)

Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4, as the total available salary credit cannot exceed the net tax as computed on Line 5. If zero or less, enter -0-.

Schedule V

Corporate Income, Salary and SFO Credit Limitation

Under s. 624.509(4) and (5), F.S., the corporate income tax paid by an insurer shall be credited against, and to the extent thereof shall discharge, the liability for the insurance premium tax, and a credit of 15 percent (.15) of the amount paid by an insurer in salaries to employees located or based within the State of Florida and who are covered by the provisions

of Chapter 443, F.S., by the insurer filing this return, shall be allowed against the net tax imposed by s. 624.509, F.S.

The total of the credit granted for the corporate income tax paid by an insurer and the salary tax credit granted shall not exceed 65 percent (.65) of the premium tax due after deductions taken for the excise taxes paid to fund the Firefighters' and Municipal Police Officers' Retirement Trust Funds, and for the Workers' Compensation Assessment.

Line 1. Total Corporate Income Tax Paid

Enter the total corporate income tax paid from Florida Form F-1120, Line 13. For corporations filing on a consolidated basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.** The individual credits claimed cannot exceed the total corporate income tax paid on the consolidated basis. For more information, see the instructions for Schedule IV, Line 4.

Line 2. Corporate Income Tax Credit Taken Against Wet Marine and Transportation Insurance Tax

Enter the credit taken on Schedule XI, Line 5, for corporate income tax.

Line 3. Eligible Net Corporate Income Tax

Subtract Line 2 from Line 1 in order to determine the eligible net corporate income tax.

Line 4. Salary Credit

Enter the salary credit computed on Schedule IV, Line 8.

Line 5. Total Premium Tax Due

Enter the total premium tax due from Schedule I, Line 12.

Line 6. Workers' Compensation Administrative Assessment Credit

Enter the credit computed on Schedule VI, Line 4.

Lines 7 and 8. Firefighters' and Municipal Police Officers' Retirement Trust Fund Credit

Enter the total excise taxes from Schedules XII-B and XIII-B onto Lines 7 and 8, respectively.

Line 9. Premium Tax Due After Deductions

Subtract the amounts on Lines 6, 7, and 8 from the Total Premium Tax Due on Line 5.

Line 10. Limitation of 65 Percent

Multiply Line 9 by 65 percent (.65) and enter the result.

Line 11. Eligible Corporate Income Tax

Enter the lesser of Line 3 or the limitation computed on Schedule V, Line 10. If zero or less, enter -0-.

Line 12. Salary Tax Credit

Enter the lesser of Line 4 or the difference between Lines 10 and 11. Lines 11 and 12 are to be entered on Schedule III, Lines 4 and 5 respectively. If zero or less, enter -0-. If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., and a reduction to the amount of salary tax credit is required, enter the reduced salary credit amount here.

Line 13. Florida Tax Credit Scholarship Program Credit

A credit is available against the insurance premium tax for contributions to nonprofit scholarship funding organizations

(SFO) under the Florida Tax Credit Scholarship Program. Section 624.51055, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to an eligible SFO as provided in s. 1002.395, F.S., against any net tax due for a taxable year under s. 624.509(1), F.S.

However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

1. deductions for assessments made pursuant to s. 440.51, F.S. (workers compensation administrative assessments),
2. credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds), and
3. credits for income tax paid under Chapter 220, F.S., and the salary credit allowed under s. 624.509(5), F.S., as these are limited by s. 624.509(6), F.S.

To learn more about this credit or to submit your application, for an allocation of credit, go to the Department's website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years (five [5] years for carry forward amounts from tax years beginning prior to January 1, 2018).

Enter the lesser of your eligible contributions to a nonprofit scholarship funding organization plus carry forwards under ss. 624.51055 and 1002.395, F.S., during the 2020 calendar year, or the result of (Schedule V, Line 9 less Schedule V, Lines 11 and 12).

Attach a copy of the certificate of contribution from each nonprofit scholarship funding organization to your Insurance Premium Taxes and Fees Return (Form DR-908).

Schedule VI

Workers' Compensation Administrative Assessment Credit Limitation

Line 1. Premiums Written

Enter the total workers' compensation premiums written from the Florida Business Page from the Florida Annual Statement filed with the State of Florida. If zero or less, enter -0-.

Line 2. Tax Rate of 1.75 Percent

Multiply the total workers' compensation premiums written by the tax rate of 1.75 percent (.0175), or 1.6 percent (.016) for self-insurers.

Line 3. Administrative Assessments Paid to Workers' Compensation Trust Fund

The credits for the administrative assessments paid to the Workers' Compensation Trust Fund should relate to the four quarterly writings for which the assessments are levied. Only four assessments may be claimed for each tax year. The fourth quarter assessment must be paid by March 1 of the next year in order to receive credit.

3a - d. Enter the amount of the administrative assessment paid to the Workers' Compensation Trust Fund for each calendar quarter.

Enter the total amount of the administrative assessments paid to the Workers' Compensation Trust Fund pursuant to s. 440.51, F.S. **Copies of Department of Financial Services' Carrier and Self Insurance Fund Quarterly Premium Reports must be attached.** If total assessments paid are zero or less, enter -0-.

Line 4. Workers' Compensation Administrative Assessment Credit

Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1.

Schedule VII

Florida Life and Health Insurance Guaranty Association (FLAHIGA) Credit

Under s. 631.72, F.S., a member insurer of FLAHIGA may take credit against its premium or income tax liabilities any assessments for each year following the year in which the assessment was paid. However, if a member insurer should cease doing business, all uncredited assessments may be credited against its premium or corporate income tax liability for the year it ceases doing business. Uncredited assessments cannot be transferred to another entity. **Attach a copy of the Assessment Levy and a copy of the certificate of contribution for each assessment claimed as a credit.** Enter the amounts of Class B and C assessments paid and the refunds received for each year and then total. Multiply the total assessments paid by the applicable rate for each year.

Line 1. Total FLAHIGA Credit

Enter the total credit amount here and on Schedule III, Line 6. If zero or less, enter -0-.

Schedules VIII and IX

Not Used

Schedule X

State Fire Marshal Regulatory Assessment Tax/Surcharge

A regulatory assessment of 1 percent (.01) is imposed on every domestic, foreign, and alien insurer issuing policies of fire insurance in Florida. In addition, each insurer authorized to transact insurance business in Florida must remit a .1 percent (.001) surcharge on all gross direct fire, allied lines, and multiple peril insurance premiums written on commercial property located within Florida. (s. 624.515, F.S.)

Total Premiums

The amount of premiums to be entered in Schedule X in the column titled "Total Premiums" is:

1. The Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums) which are reported on the Florida Business Page of the Florida Annual Statement;
2. Plus additional taxable premiums (some examples of additional taxable premiums are finance and service charges, and managing agent fees);
3. Less excluded premiums (some examples of excludable premiums are any premiums that are federally preempted from state taxation and free premiums [uncollected

premiums from policies where insurance coverage was provided without being paid by a policyholder – net of subsequent collected amounts]).

Be sure to include a reconciliation of Florida premiums on the Annual Statement to the amount in the “Total Premiums” column.

Attach a copy of the Florida Business Page from the Annual Statement filed with Florida to Form DR-908.

Types of Fire Premiums

“Fire insurance” means the insurance of structures or other property, including real and tangible property, at fixed locations against loss or damage to such structures or other described properties from the risks of fire and lightning.

“Allied lines” means the insurance of structures or other property against loss or damage to such structures or other properties from the risks of tornado, windstorm, hail, sprinkler or water damage, explosion, riot or civil commotion, flood, rain, and damage from aircraft or vehicle.

Lines 1 through 13.

Enter the amounts of premiums written for the types of policies listed. Multiply the total premiums by the percentage applicable to the peril of fire (Fire Percentage). Please see Lines 3 and 4 for commercial multiple peril policies to facilitate proper reporting using the correct fire percentage on commercial multiple peril policy premiums for rental condo units. For Crop on Line 6, combine the premiums for multiple peril crop and private crop.

Note: When the books, records, and percentage assessment methodology used by an insurer clearly demonstrate without exception a lesser fire percentage than those listed, the insurer may apply the lesser fire percentages. The Department will audit the insurer’s return when a fire percentage used is less than the percentage listed.

Line 14. Total Taxable Premiums

Add the taxable premiums on Lines 1 through 13 and enter the total. If zero or less, enter -0-.

Line 15. State Fire Marshal Tax Due

Multiply the total on Line 14 by the rate of 1 percent (.01) and enter the result.

Line 16. Additional Premiums Subject to Surcharge

Enter any additional premiums not included in the amounts on the lines marked with an asterisk (*) (Lines 2, 3, 4, 5, 6, and 8) above that are subject to the surcharge. Attach a schedule with an explanation to your Form DR-908.

Line 17. Total Premiums Subject to Surcharge

Enter the total premiums from the lines marked with an asterisk (*) (Lines 2, 3, 4, 5, 6, 8, and 16) indicating commercial fire, commercial multiple peril, farmowners multiple peril, crop, and commercial allied lines, plus the premiums from any other policy of fire, allied lines, or multiperil insurance that insures commercial property located in this state. If zero or less, enter -0-.

Line 18. Surcharge Due

Multiply the total on Line 17 by the rate of .1 percent (.001) and enter the result.

Line 19. Total State Fire Marshal Tax Due Plus Total Surcharge Due

Enter the sum of the State Fire Marshal Tax and the Surcharge here and on Page 1, Line 4 of the return.

**Schedule XI
Wet Marine and Transportation Tax**

Under s. 624.510, F.S., an insurer writing policies of wet marine and transportation insurance as defined in s. 624.607(2), F.S., shall pay a tax of .75 percent (.0075) of the gross underwriting profit.

Wet marine and transportation insurers are entitled to a credit for corporate income tax imposed under Chapter 220, F.S., for the year paid, the community contribution credit and the excise taxes levied under ss. 175.101 and 185.08, F.S. **If the credits available exceed the tax, only include the amount of credits necessary to eliminate the tax. Total excise tax credits available for the insurance premium tax levied under s. 624.509, F.S., must be reduced by credits that are applied against the wet marine and transportation tax.**

Line 1. Net Premiums

Enter the net premiums (gross premiums less return premiums and reinsurance) for wet marine and transportation policies written in the State of Florida during the calendar year.

Line 2. Net Losses Paid

Enter the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during the calendar year for any such contracts.

Line 3. Gross Underwriting Profit

Subtract Line 2 from Line 1, and enter the difference. Note: If zero or less, enter -0- on this line and on Lines 4 through 8, and go to Line 9.

Line 4. Wet Marine and Transportation Tax

Multiply the total on Line 3 times the rate of .75 percent (.0075) and enter the tax.

Line 5. Corporate Income Tax Credit

Enter the corporate income tax paid from Florida Form F-1120 (Line 13) or a lesser amount necessary to eliminate the tax due on Line 4.

If Line 4 minus Line 5 totals zero, enter zero on Lines 6 through 8, and go to Line 9.

Line 6. Firefighters’ Pension Trust Fund Credit

Enter the amount computed on Schedule XII-8, Line 3, or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amount on Line 5.

If Line 4 minus Line 5 and Line 6 totals zero, enter zero on Lines 7 and 8, and go to Line 9.

Line 7. Municipal Police Officers’ Retirement Trust Fund Credit

Enter the amount computed on Schedule XIII-8, Line 3 or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5 and 6.

If Line 4 minus Line 5, Line 6, and Line 7 totals zero, enter zero on Line 8 and go to Line 9.

Line 8. Community Contribution Credit

Enter the total credits approved under s. 624.5105, F.S., for the tax year or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5, 6, and 7.

Line 9. Net Tax Due

Subtract Lines 5 through 8 from Line 4. Enter the result here and on Page 1, Line 5 of the return.

Note: This amount cannot be less than zero.

located within the corporate limits of the municipalities and/or fire control districts listed for the calendar year ended December 31, 2020. This must include any business being written in a pool or association arrangement. Multiply the total premiums by the applicable rate of 1.85 percent (.0185) for property policies reported on Schedule XII-B, and by .85 percent (.0085) for casualty policies reported on Schedule XIII-B. Enter the total tax for each excise tax on Line 3 of Schedules XII-B and XIII-B respectively, and on Page 1, Lines 6 and 7 respectively.

If a significant variance exists between the figures reported on your prior year return, a written explanation will be required. A significant variance is considered an increase or decrease of greater than 10 percent (.10) for any municipality or fire control district. Please review the figures on Schedules XII and XIII of your 2020 return and the information you reported last year. **If a significant variance exists, you must attach a detailed explanation clarifying the variance between your 2019 and 2020 returns.**

The Department of Revenue created a database that insurers may use in assigning their premiums and policies to the various participating local taxing jurisdictions. This database is available for free at floridarevenue.com/taxes/pointmatch. This database was created pursuant to ss. 175.1015 and 185.085, F.S. These statutes provide that insurers who exercise due diligence in using the Department's database to assign their premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to, liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Insurance companies that do not use the electronic database provided by the Department of Revenue and do not exercise due diligence in applying the electronic database, are subject to a .5 percent (.005) penalty on the total premium per policy that is improperly assigned.

The Department of Revenue; the Department of Financial Services, Office of Insurance Regulation; and the Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office, administer the Chapter 175 and 185, F.S., taxes.

- * The Department of Financial Services, Office of Insurance Regulation has authority to impose the .5 percent (.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
- * The Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office administers the retirement trust funds, distributes monies to the local taxing jurisdictions, and notifies the Office of Insurance Regulation when insurers fail to comply.
- * The Department of Revenue creates and maintains the database and collects the Chapter 175 and 185, F.S., taxes on its forms. When processing the Insurance Premium Tax returns, the Department of Revenue often contacts insurers about variances between the current year and prior year amount of premium reported for the various local taxing jurisdictions, to help ensure that the proper amounts are reported by the insurer to the proper local taxing jurisdictions.

Schedules XII and XIII

Firefighters' and Municipal Police Officers' Retirement Trust Funds

Use the physical location of the property when allocating premiums to the appropriate fire control district or municipality. Do not use ZIP codes as a means of identifying the location of the risk, as they do not provide a sufficient level of detail to identify the appropriate city or district and may result in an inaccurate allocation of premiums.

In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2.

Sections 175.101 and 185.08, F.S., provide for each municipality and/or fire district having a lawfully established firefighters' pension trust fund and/or a lawfully established municipal police officers' retirement trust fund, respectively, to assess against an insurer engaged in the business of property insurance and/or casualty insurance, respectively, an excise tax on all premiums collected on property within the corporate limits of any such municipality or within the boundaries of any special fire control district.

Regarding the Firefighters' Pension Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on property insurance as defined in s. 624.604, F.S., and includes the following lines: fire, allied lines, flood, earthquake, aircraft, and aggregate write-ins for other lines of business meeting the definition of property insurance.

Regarding the Municipal Police Officers' Retirement Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on casualty insurance as defined in s. 185.02(2), F.S., and includes the following lines: private passenger auto no-fault (personal injury protection), other private passenger auto liability, commercial auto no-fault (personal injury protection), other commercial auto liability, private passenger auto physical damage, commercial auto physical damage, fidelity, burglary and theft.

Additionally, in the case of multiple peril policies which include both property and casualty coverage for a single premium, 70 percent (.70) of such premium shall be used as the basis for the Firefighters' Pension Trust Fund assessment reported on Schedule XII and 30 percent (.30) of such premium shall be used as the basis for the Municipal Police Officers' Retirement Trust Fund reported on Schedule XIII. Such multi-peril insurance includes the following lines: farm owners' multiple peril, homeowners' multiple peril, and commercial multiple peril.

For Schedules XII and XIII, report all premiums received under property insurance policies and/or casualty insurance policies, respectively, covering or insuring property

Sections 175.151 and 185.13, F.S., provide that an insurer's certificate of authority may be canceled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

Schedule XIV
Retaliatory Tax Computation

Per s. 624.5091(1), F.S., when by or pursuant to the laws of any other state or foreign country any taxes, licenses, and other fees, in the aggregate, and any fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions are or would be imposed upon Florida insurers or upon the agents or representatives of such insurers, which are in excess of such taxes, licenses, and other fees, in the aggregate, or which are in excess of the fines, penalties, deposit requirements, or other obligations, prohibitions, or restrictions directly imposed upon similar insurers, or upon the agents or representatives of such insurers, of such other state or country under the statutes of this state, so long as such laws of such other state or country continue in force or are so applied, the same taxes, licenses, and other fees, in the aggregate, or fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions of whatever kind shall be imposed by the Department of Revenue upon the insurers, or upon the agents or representatives of such insurers, of such other state or country doing business or seeking to do business in this state.

For any insurer required to compute retaliatory tax, **a copy of the state of incorporation's Insurance Premium Tax Return, Corporate Income Tax Return, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.**

The calculations should be based on the state of incorporation's tax laws, licenses, and fees using the level of premiums written in Florida by the alien or foreign insurer and their Florida personnel and property. Subsection 624.5091(3), F.S., provides that the retaliatory provisions do not apply as to personal income taxes, nor as to sales or use taxes, nor as to reimbursement premiums paid to the Florida Hurricane Catastrophe Fund, nor as to emergency assessments paid to the Florida Hurricane Catastrophe Fund, nor as to ad valorem taxes on real or personal property, nor as to special purpose obligations or assessments imposed in connection with particular kinds of insurance other than property insurance. Therefore, no calculations should be included for Workers' Compensation Assessments, the Florida Comprehensive Health Association Assessment, or any other special purpose obligations or assessments in connection with particular kinds of insurance other than property insurance. If the state of incorporation allows, for example, a credit or tax rate reduction or abatement based on personnel or property, the foreign or alien insurer's Florida personnel or property must be used to calculate the credit or rate reduction or abatement.

Note: New York insurers must amend Form DR-908 if the computation of the CT33/CT33M changes from the amount estimated when the original Form DR-908 was filed.

Line 1. Net Premium Tax Due

The net premium tax due is used as a starting point for retaliatory calculations (gross premium tax due less credits). Add the net premium tax due from Page 1, Line 3 to the

wet marine and transportation tax from Page 1, Line 5. Enter the result in Column A. For Column B, calculate what the net premium tax due would be if the volume of Florida premiums were written in the state of incorporation and the insurer's Florida personnel and property were in the state of incorporation.

Line 2. 80 Percent of Salary Tax Credit Taken

Per s. 624.5091(1), F.S., 80 percent (.80) of the credit provided by s. 624.509(5), F.S., (salary credit subject to the limitations) shall not be taken into consideration. Calculate 80 percent (.80) of the Salary Tax Credit (Page 3, Schedule III, Line 5) and enter the result in Column A. If a salary credit is given against the premium tax in the state of incorporation, enter 80 percent (.80) of that salary credit in Column B based on Florida premium volume and Florida personnel and property.

Line 3. Total Corporate Income Tax

Enter the total corporate income tax paid (Florida Form F-1120, Line 13) in Column A. For corporations filing on a consolidated basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.** If a corporate income tax is imposed on insurers writing premiums in the state of incorporation, calculate the amount of corporate income tax based on the laws of that state and using the level of premiums written in Florida, and enter the amount computed in Column B.

Note: When calculating corporate income tax for the state of incorporation, use the income, apportionment factor, and other facts that existed for the taxable year whose return would have been filed in the calendar year 2020 calculated by using your Florida business.

Line 4. Intentionally Left Blank

Line 5. Firefighters' Pension Trust Fund

Enter the amount from Page 1, Line 6 in Column A. If an excise tax on property insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

Line 6. Municipal Police Officers' Retirement Trust Fund

Enter the amount from Page 1, Line 7 in Column A. If an excise tax on casualty insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

Line 7. Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)

Only the property portion of the FIGA assessments may be added to the retaliatory schedule per s. 624.5091, F.S., and Rule 12B-8.016(3), F.A.C. Enter the calculated property portion of FIGA assessments allowed using the method described below. Provide your computation schedule and copies of FIGA certificates. Property insurance as defined in s. 624.604, F.S., includes the following lines: fire, flood, earthquake, aircraft, industrial fire, industrial extended coverage, mobile home physical damage, and aggregate write-ins for other lines of business meeting the definition of property insurance.

Calculation: Determine the property portion of each type of premium subject to the FIGA assessment, and total the results. Next, divide the total property portion by the total premiums (property and casualty) subject to the FIGA assessment. Take the resulting ratio (carried to six decimal places) times the FIGA assessment paid. Perform this computation for each FIGA assessment paid and add the results for the total allowable FIGA assessment to be included on Line 7, Column A.

The Formula to Calculate the Property Portions of the FIGA Assessment is:

$A \div B \times C$

A= Property Insurance Premiums Subject to FIGA Assessment
B= Total Insurance Premiums Subject to FIGA Assessment
C= FIGA Assessment levied by Florida Insurance Guaranty Association

Enter any guaranty assessment related to property insurance that may be imposed in the state of incorporation in Column B, by calculating the assessment a similar Florida insurer would have been assessed.

Line 8. Fire Marshal Taxes

Enter the amount from Page 1, Line 4 in Column A. Enter any fire marshal tax which may be imposed upon insurers writing premiums in the state of incorporation, using the level of premiums written in Florida, in Column B.

Line 9. Annual and Quarterly Statement Filing Fee

Enter the total annual and quarterly statement filing fees from Page 1, Line 9 in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

Line 10. Annual License Tax and Certificate of Authority

Enter the amount paid to the State of Florida for the annual license tax and the certificate of authority of the insurer in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

Line 11. Agents' Fees

Enter the agents' fees paid by the insurer or agent to the State of Florida in Column A. Enter any like or similar fee imposed upon insurers or agents writing premiums in the state of incorporation using the insurer's Florida agents, in Column B.

Line 12. Other Taxes and Fees

Enter any other taxes and fees which may be imposed upon insurers writing premiums in the State of Florida or the state of incorporation in Column A and Column B, respectively. Please include a schedule itemizing each of these taxes or fees.

Any **Capital Investment Tax Credit** claimed on Schedule III, Line 8, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Community Contribution Tax Credit** claimed on Schedule III, Line 7, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Florida Tax Credit Scholarship Program Credit** claimed on Schedule III, Line 9, should be included in the amount on

this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **New Markets Tax Credit** claimed on Schedule III, Line 10, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

For the capital investment tax credit, community contribution tax credit, Florida Tax Credit Scholarship Program Credit and new markets tax credit, only include amounts on this line to the extent they reduced the insurance premium tax and wet marine and transportation tax on Line 1.

Line 13. Workers' Compensation Credit

Enter the workers' compensation credit claimed from Schedule III, Line 1, in Column A. Enter any similar credit against the state of incorporation premium tax, in Column B.

Line 14. Total

Enter the sum of Lines 1 through 13 for both Column A and Column B.

Line 15. Retaliatory Tax Due

Subtract the total on Line 14 for the State of Florida (Column A) from the total on Line 14 for the state of incorporation (Column B), and enter the total tax here and on Page 1, Line 8. If zero or less, enter -0-.

Schedule XV
Not Used
Schedule XVI Insurance Policy Surcharge

Section 252.372, F.S., imposes a \$2 and \$4 surcharge on policies issued or renewed covering Florida residential or commercial real property.

Every insurer, must collect a surcharge from the policy holders of certain types of property insurance. The surcharge does not apply to policies on tangible personal property, except multiple peril type policies on residential or commercial properties and mobile homes.

The figures used in this schedule are for the entire calendar year and not just the fourth quarter.

Line A. Commercial

For the 2020 calendar year, enter the total number of commercial fire, commercial multiple peril, business owner's property, and all other policies covering commercial real property in Florida. Multiply by \$4 to determine the total amount due for commercial policies for the calendar year.

Line B. Residential

For the 2020 calendar year, enter the total number of residential fire, homeowners, mobile homeowners, tenant homeowners, condominium unit owners, and all other policies covering residential property in Florida. Multiply by \$2 to determine the total amount due for residential policies for the calendar year.

Add Lines A and B to determine the total surcharge due. Add this amount to the total payment due from Schedule XVII and enter the result on Page 1, Line 10.

Schedule XVII

Payment Due from Florida Life and Health Insurance Guaranty Association (FLAHIGA) Refund

Subsection 631.72(3), F.S., provides that any sums acquired by refund pursuant to s. 631.718(6), F.S., from the association (FLAHIGA) which have until now been written off by contributing insurers and offset against insurance premium or corporate income taxes as provided in subsection (1) and which are not needed for purposes of this part shall be paid by the insurer to the Department of Revenue for deposit with the Chief Financial Officer to the credit of the General Revenue Fund.

When FLAHIGA refunds money to an insurer from a previous assessment that was paid by the insurer, and the insurer had claimed credit or partial credit against its insurance premium tax or corporate income tax for that previous payment to FLAHIGA, the insurer is required to pay part of that refund to the Department of Revenue.

Line 1. Total Payment Due from FLAHIGA Refund

Enter any payment due as a result of FLAHIGA assessments claimed as credits against Florida insurance premium tax (Form DR-908, Schedule VII) or Florida corporate income tax (Florida Form F-1120, Schedule V) subsequently refunded by FLAHIGA in calendar year 2020. **If no refund was received from FLAHIGA during the tax year, the amount on Schedule XVII, Line 1, should be zero.** Add this amount to the total surcharge from Schedule XVI and enter the result on Page 1, Line 10.

Example .001 Rate

ABC Insurance Company paid a \$200,000 Class B FLAHIGA assessment in 1995. On its 1997 – 2004 insurance premium tax returns, ABC claimed FLAHIGA credits of \$200 (\$200,000 X .001) each year for its 1995 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1995 FLAHIGA assessment, was \$1,600 (\$200 for 8 years). In 2005 FLAHIGA issued ABC a refund of \$40,000 from the 1995 assessment. Per s. 631.72(3) F.S., a \$320 payment is due the Department of Revenue in 2005 from that refund (\$40,000 X .001 X 8 years). The \$320 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1997 through 2004 against its insurance premium tax or corporate income tax for the \$40,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of \$160,000 to FLAHIGA for its 1995 assessment when computing its FLAHIGA credit.

Example .05 Rate

ABC Insurance Company paid a \$300,000 Class B FLAHIGA assessment in 1998. On its 1999 – 2004 insurance premium tax returns, ABC claimed FLAHIGA credits of \$15,000 (\$300,000 X .05) each year for its 1998 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1998 FLAHIGA assessment, was \$90,000 (\$15,000 for 6 years). In 2005, FLAHIGA issued ABC a refund of \$30,000 from the 1998 assessment. Per s. 631.72(3), F.S., a \$9,000 payment is due to the Department of Revenue in 2005 from that refund (\$30,000 X .05 X 6 years). The \$9,000 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1999 through 2004 against its insurance premium tax or corporate income tax for the \$30,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of \$270,000 to FLAHIGA for its 1998 assessment when computing its FLAHIGA credit.

From the examples above, the total amount that ABC is required to pay under s. 631.72(3), F.S., to the Department of Revenue in 2005 is:

\$40,000 (1995 FLAHIGA refund) X .001 X 8 years	=	320.00
\$30,000 (1998 FLAHIGA refund) X .05 X 6 years	=	\$9,000.00
TOTAL DUE	=	<u><u>\$9,320.00</u></u>

- The amount of payment due from FLAHIGA refunds should be based on the actual FLAHIGA credits taken by the insurer against its insurance premium tax or corporate income tax that were the result of the previous corresponding FLAHIGA assessment(s). If an insurer did not claim a FLAHIGA credit based upon the previous corresponding FLAHIGA assessment(s), no payment is required.
- The amount of the payment due from FLAHIGA refunds is not considered when determining whether the proper installments of tax were paid for the tax year.
- The amount of the payment due from FLAHIGA refunds is not included in the computation of the 27 percent (.27) exception for installment payments in the following tax year.

Like the FLAHIGA assessments, the FLAHIGA refund and the payment due from the FLAHIGA refund may not be included in the retaliatory tax computation.

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

Form DR-908	Insurance Premium Taxes and Fees Return	Rule 12B-8.003, F.A.C.
Form RT-6	Employer's Quarterly Report	Rule 73B-10.037, F.A.C.
Form RTS-71	Quarterly Concurrent Employment Report	Rule 73B-10.037, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.

DRAFT



2020 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

The Department of Revenue has created a database that insurers may use in assigning premiums and policies to the various participating local taxing jurisdictions. It is available for free at floridarevenue.com/taxes/pointmatch. This database was created pursuant to sections (ss.) 175.1015 and 185.085, Florida Statutes (F.S.). In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2, about your use of the Department’s database.

These statutes provide that insurers who exercise due diligence in using the Department’s database to assign premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Sections 175.1015 and 185.085, F.S., specify that insurance companies that do not use the electronic database provided by the Department and do not exercise due diligence in applying the electronic database, are subject to a .5 percent (.005) penalty on the total premium per policy that is improperly assigned.

We review the figures reported on Schedules XII and XIII of your 2020 *Insurance Premium Taxes and Fees Return* (Form DR-908). **You should include a written explanation with your return if a significant variance exists between the figures reported on your 2019 and 2020 returns. A significant variance is considered an increase or decrease of greater than 10 percent for any municipality or fire control district.**

Your explanation should contain specific information. All explanations are subject to review by the Department of Management Services and the Department of Financial Services. Generally, more precise information than explanations such as “shift of business” or “business transfers” is required. If you are not sure your explanation will be acceptable, call the Department of Management Services at 850-922-0667.

Give careful attention to the amounts reported on Schedules XII and XIII. The monies reported by your company for each of these cities and districts fund retirement benefits for their police officers and firefighters. The money is distributed back

to each local taxing jurisdiction based on the information reported.

When completing Schedules XII and XIII:

- ✓ Report premiums based on the actual physical location of the property.
- ✓ Do not use ZIP codes to report premiums as they may not identify the appropriate city or district and can result in an inaccurate allocation of premiums.

Premiums must be reported accurately and timely. The Department of Financial Services, in Informational Memorandum 99-111M, reminded insurers authorized to write property and casualty insurance in the State of Florida of the requirements contained in Chapters 175 and 185, F.S. Insurers are required to keep an accurate account of all premiums sold within the city limits or fire control district boundaries for those cities and districts listed on Schedules XII and XIII. Each risk required to be reported to the Department of Revenue must be coded with the proper identifying fire district or municipality code in order for the Department of Management Services to accurately distribute premium tax allocations to the participating pension funds. Sections 175.151 and 185.13, F.S., provide that an insurer’s certificate of authority may be cancelled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

(Continued on back)

2020 Additions, Deletions, and Changes to Schedules XII and XIII

Additions			
Code	City/District	County	Type
		None	
Deletions			
Code	City/District	County	Type
		None	
Changes			
Code	City/District	County	Type
290	Davenport	Polk	Fire/Police

Chapters 175 and 185, F.S., taxes are administered by three different state agencies:

- The Florida Department of Financial Services, Office of Insurance Regulation has the authority to impose the .5 percent (.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
- The Florida Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office:
 - Administers the retirement trust funds.
 - Distributes monies to the local taxing jurisdictions.
 - Notifies the Office of Insurance Regulation when insurers fail to comply.
- The Florida Department of Revenue:
 - Administers the database.
 - Produces, distributes, and processes the insurance premium tax forms.
 - Collects Chapters 175 and 185, F.S., taxes on Forms DR-907 and DR-908.
 - Contacts insurers when there is a variance in reported premiums between the current year and prior year for the local taxing jurisdictions. This review helps ensure that the proper amount(s) are reported by the insurer to the proper local taxing jurisdictions.

Need Assistance?

Information and forms are available on the Department's website at floridarevenue.com

If you have any questions, contact Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a written reply to **tax questions**, write:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Get the Latest Tax Information

Sign up to get email notices automatically when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Sign up at floridarevenue.com/dor/subscribe

Types of Premiums subject to Form DR-908 Schedules XII (Firefighters' Pension Trust Funds) and XIII (Police Officers' Retirement Trust Funds)		
Annual Statement Line Number & Line of Business	Premiums Subject to Firefighters' Pension Trust Fund (DR-908, Schedule XII)	Premiums Subject to Police Officers' Retirement Trust Fund (DR-908, Schedule XIII)
1 Fire	YES	
2.1 Allied Lines	YES	
3 Farmowners multiple peril	YES (70%)	YES (30%)
4 Homeowners multiple peril	YES (70%)	YES (30%)
5.1 Commercial multiple peril (non-liability portion)	YES (70%)	YES (30%)
5.2 Commercial multiple peril (liability portion)	YES (70%)	YES (30%)
12 Earthquake	YES	
19.1 Private passenger auto no-fault (personal injury protection)		YES
19.2 Other private passenger auto liability		YES
19.3 Commercial auto no-fault (personal injury protection)		YES
19.4 Other commercial auto liability		YES
21.1 Private passenger auto physical damage		YES
21.2 Commercial auto physical damage		YES
22 Aircraft (all perils)	YES	
23 Fidelity		YES
26 Burglary and theft		YES
34 Aggregate write-ins for other lines of business (meeting the definition of property insurance in s. 624.604, F.S.).	YES	

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

Form DR-908	Insurance Premium Taxes and Fees Return	Rule 12B-8.003, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.

DRAFT

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-3, FLORIDA ADMINISTRATIVE CODE
ESTATE TAX
AMENDING RULE 12C-3.008

SUMMARY OF PROPOSED RULE

Revisions to Rule 12C-3.008, F.A.C., are required to implement changes to two existing forms incorporated into the rule. These forms include Form DR-312 (Affidavit of No Florida Estate Tax Due) and Form DR-313 (Affidavit of No Florida Estate Tax Due When Federal Return is Required). Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12C-3.008, F.A.C., is to remove notarization requirements from two forms used in the administration of estate taxes.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 26, 2020 (Vol. 46, No. 167, p. 3389), to advise the public of the proposed changes to Rule 12C-3.008, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. As of September 10, 2020, no request has been received, and no workshop has been held. No written comments have been received by the Department.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12C-3.008: Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-3.008, F.A.C., is to remove notarization requirements from two forms used in the administration of estate taxes.

SUMMARY: Revisions to Rule 12C-3.008, F.A.C., are required to implement changes to two existing forms incorporated into the rule. These forms include Form DR-312 (Affidavit of No Florida Estate Tax Due) and Form DR-313 (Affidavit of No Florida Estate Tax Due When Federal Return is Required). Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 198.08, 198.32(2), 213.06(1), F.S.

LAW IMPLEMENTED: 198.02, 198.03, 198.04, 198.08, 198.13, 198.22, 198.23, 198.26, 198.32(2), 198.33(1), 198.38, 198.39, 213.37, 837.06, F.S.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-3.008 Public Use Forms.

(1)(a) No change

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading these forms from the Department’s website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center;~~ or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) DR-312	Affidavit of No Florida Estate Tax Due (R. 08/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____03610)	XX/XX 01/14
(3) DR-313	Affidavit of No Florida Estate Tax Due When Federal Return is Required (R. 06/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____00840)	XX/XX 01/12
(4)	No change	

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 92.52(1)(b), 119.071(5), 198.02, 198.03, 198.04, 198.08, 198.13, 198.22, 198.23, 198.26, 198.32(2), 198.33(1), 198.38, 198.39, 213.37, 837.06 FS. History—New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06, 11-6-07, 4-14-09, 6-28-10, 1-25-12, 1-20-14, 1-1-21.



Affidavit of No Florida Estate Tax Due

DR-312
R. XX-XX
Rule 12C-3.008, F.A.C.
Effective XX-XX
Page 1 of 2

(This space available for case style of estate probate proceeding)

(For official use only)

I, the undersigned, _____, do hereby state:
(print name of personal representative)

1. I am the personal representative as defined in section 198.01 or section 731.201, Florida Statutes, as the case may be, of the estate of _____.
(print name of decedent)
2. The decedent referenced above died on ___/___/___, and was domiciled (as defined in s. 198.015, F.S.) at the time of death in the state of _____.
(date of death)

On date of death, the decedent was (check one): a U.S. citizen not a U.S. citizen

3. A federal estate tax return (federal Form 706 or 706-NA) is not required to be filed for the estate.
4. The estate does not owe Florida estate tax pursuant to Chapter 198, F.S.
5. I acknowledge personal liability for distribution in whole or in part of any of the estate by having obtained release of such property from the lien of the Florida estate tax.

Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true to the best of my knowledge and belief. This Affidavit is based on all information of which the personal representative has any knowledge.

Executed this _____ day of _____, 20____ Signature _____

Print name _____ Telephone number _____

Mailing address _____ City/State/ZIP _____

File this form with the appropriate clerk of the court. Do not mail to the Florida Department of Revenue.

Instructions for Completing Form DR-312

File this form with the appropriate clerk of the court. Do not mail to the Florida Department of Revenue.

General Information

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 representatives of such estates should complete Florida Form DR-312, *Affidavit of No Florida Estate Tax Due*. **Note that the definition of “personal representative” in Chapter 198, F.S., includes any person who is in actual or constructive possession. Therefore, this affidavit may be used by “persons in possession” of any property included in the decedent’s gross estate.**

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 for which the DR-312 has been duly filed and no federal Form 706 or 706-NA is due.

The 3-inch by 3-inch space in the upper right corner of the form is for the exclusive use of the clerk of the court. Do not write, mark, or stamp in that space.

Where to File Form DR-312

Form DR-312 must be recorded directly with the clerk of the circuit court in the county or counties where the decedent owned property. **Do not** send this form to the Florida Department of Revenue.

When to Use Form DR-312

Form DR-312 should be used when an estate is not subject to Florida estate tax under Chapter 198, F.S.,

and a federal estate tax return (federal Form 706 or 706-NA) is not required to be filed. **NOTE:** This form may **NOT** be used for estates that are required to file federal form 706 or 706-NA.

Federal thresholds for filing federal Form 706 only: (For informational purposes only. Please confirm with Form 706 instructions.)

Date of Death (year)	Dollar Threshold for Filing Form 706 (value of gross estate)
2000 and 2001	\$675,000
2002 and 2003	\$1,000,000
2004 and 2005	\$1,500,000
For 2006 and forward go to the IRS website at www.irs.gov to obtain thresholds.	

For thresholds for filing federal Form 706-NA (nonresident alien decedent), contact your local Internal Revenue Service office.

If an administration proceeding is pending for an estate, Form DR-312 may be filed in that proceeding. The case style of the proceeding should be added in the large blank space in the upper left portion of the DR-312.

Form DR-312 should be filed with the clerk of the court and duly recorded in the public records of the county or counties where the decedent owned property.

To Contact Us

Information, forms, and tutorials are available on the Department’s website floridarevenue.com

If you have any questions, or need assistance, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, go to: floridarevenue.com/taxes/servicecenters

For written replies to tax questions, write to:

Taxpayer Services - Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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Subscribe to receive an email when Tax Information Publications and proposed rules are posted to the Department’s website. Subscribe today at floridarevenue.com/dor/subscribe.

Reference Material

Rule Chapter 12C-3, Florida Administrative Code and Chapter 198, Florida Statutes. Tax statutes and rules are available online at: <https://revenue.law.floridarevenue.com>



**Affidavit of No Florida Estate Tax Due
When Federal Return is Required**

DR-313
R. XX/XX
Rule 12C-3.008, F.A.C.
Effective XX/XX
Page 1 of 2

(This space available for case style of estate probate proceeding)

(For official use only)

I, the undersigned, _____, do hereby state:
(print name of personal representative)

1. I am the personal representative as defined in section 198.01 or section 731.201, Florida Statutes (F.S.), as the case may be, of the estate of _____.
(print name of decedent)

2. The decedent referenced above died on ____/____/____, and was domiciled (as defined in section 198.015, F.S.) at the time of death in the state of _____.
(date of death)

On date of death, the decedent was (check one): a U.S. citizen not a U.S. citizen

- 3. A federal estate tax return (federal Form 706 or 706-NA) is required to be filed for the estate.
- 4. The estate does not owe Florida estate tax pursuant to Chapter 198, F.S.
- 5. The estate is not required to file a Florida estate tax return (Form F-706) according to section 198.13(4), F.S.
- 6. I acknowledge personal liability for distribution in whole or in part of any of the estate by having obtained release of such property from the lien of the Florida estate tax.

Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true to the best of my knowledge and belief. This Affidavit is based on all information of which the personal representative has any knowledge.

Signature _____

Print name _____ Telephone number _____

Mailing address _____ City/State/ZIP _____

File this form with the appropriate clerk of the court. Do not mail to the Florida Department of Revenue.

Instructions for Completing Form DR-313

File this form with the appropriate clerk of the court. Do not mail to the Florida Department of Revenue.

General Information

If Florida estate tax is not due and a federal estate tax return (federal Form 706 or 706-NA) is required to be filed, the personal representative is to complete Florida Form DR-313, *Affidavit of No Florida Estate Tax Due When Federal Return is Required*, provided a Florida return is not due according to section 198.13(4), F.S.

NOTE:

- A) The definition of “personal representative” in Chapter 198, F.S., includes any person who is in actual or constructive possession. Therefore, this affidavit may be used by “persons in possession” of any property included in the decedent’s gross estate.
- B) Estates that are not required to file federal Form 706 or 706-NA, should use form DR-312, *Affidavit of No Florida Estate Tax Due*.

When to Use Form DR-313

This form is used when:

- the decedent’s date of death is on or after January 1, 2005,
- the estate is not subject to Florida estate tax under Chapter 198, F.S.,
- a federal estate tax return (federal Form 706 or 706-NA) is required to be filed, and
- a Florida return is not due according to section 198.13(4), F.S.

Form DR-313 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 for which the DR-313 has been duly filed and federal Form 706 or 706-NA is due.

Where to File Form DR-313

Form DR-313 should be filed with the clerk of the court and duly recorded in the public records of the county or counties where the decedent owned property. **Do not** send this form to the Florida Department of Revenue.

If an administration proceeding is pending for an estate, Form DR-313 may be filed in that proceeding. The case style of the proceeding should be added in the large blank space in the upper left portion of the DR-313. The 3-inch by 3-inch space in the upper right corner of the form is for the exclusive use of the clerk of the court. Do not write, mark, or stamp in that space.

Federal thresholds for filing federal Form 706 and 706-NA:

For current and prior year federal threshold information, please visit the Internal Revenue Service (IRS) Internet site at www.irs.gov or contact your local IRS office.

Contact Us

Information, forms, and tutorials are available on the Department’s website at floridarevenue.com.

If you have questions or need assistance, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, visit floridarevenue.com/taxes/servicecenters.

For written replies to tax questions, write to:
Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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Reference Material

Rule Chapter 12C-3, Florida Administrative Code and Chapter 198, Florida Statutes. Tax statutes and rules are available online at <http://revenuелaw.floridarevenue.com>.

Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.
The form is available online at floridarevenue.com/forms.*

Form DR-312

Affidavit of No Florida Estate Tax Due

Rule 12C-3.008, F.A.C.