

Florida Department Of Revenue  
Tax Information Publication

TIP 99C03-01  
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Changes To Requirements For Estates  
Of Persons Whose Death Occurs On or After January 1, 2000

Preliminary Notice and Report Eliminated:

The requirement for the personal representative of an estate to file a Preliminary Notice and Report (Form DR-301) with the Florida Department of Revenue has been repealed for the estates of persons who die **on or after** January 1, 2000. For estates of persons dying **before** January 1, 2000, the Preliminary Notice and Report is still required to be filed.

**New Affidavit of No Florida Estate Tax Due:**

When a federal estate tax return is not required to be filed with the Department, the personal representative may file an Affidavit of No Florida Estate Tax Due with the clerk of the court. This affidavit is admissible as evidence of nonliability for Florida estate tax and will remove the Department's lien. The Department will no longer issue a Nontaxable Certificate and Receipt for Estate Tax in this instance.

The enclosed Affidavit of No Florida Estate Tax Due (Form DR-312) may be reproduced for use.

**Nontaxable Certificates Issued in Some Instances:**

When a federal estate tax return is filed with the Department and no Florida estate tax is due, the Department will still issue a Nontaxable Certificate and Receipt for Estate Tax to the personal representative. This certificate has the same effect as a receipt, may be recorded, and is admissible as evidence that the estate owes no Florida estate tax. A \$5.00 fee is required for issuance of a Nontaxable Certificate and Receipt

for Estate Tax.

Form DR-312 (pdf file)

### **FOR MORE INFORMATION**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

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

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

#### References:

Chapter 99-208, L.O.F.

Sections 198.12, 198.13, 198.23, 198.26, 198.32, 198.33, and 198.39, F.S.