



Florida Department of Revenue
Tax Information Publication

TIP

No: 07C03-01

Date:
June 29, 2007

Estate Tax Return Zero Filing Requirements

The requirements for estates that file a Florida Estate Tax Return for Residents, Nonresidents, and Nonresident Aliens (Form F-706) with no tax due have changed.

Effective July 1, 2007, Florida law no longer requires the estate of a decedent who died after December 31, 2004, to file a Florida estate tax return (Form F-706) if a state death tax credit or a generation-skipping transfer credit is not allowed by the Internal Revenue Code. (The amount of a decedent's Florida estate tax liability depends upon the amount of certain federal estate tax credits provided in the Internal Revenue Code.)

This provision does not apply to estates of decedents dying after December 31, 2010.

Statute Reference: Section 198.13(4), F.S.

Chapter Law: Section 7, Chapter 2007-106, Laws of Florida.

FOR MORE INFORMATION

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

For forms and other information, visit our Internet site at www.myflorida.com/dor. Or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.