



Florida Corporate Short Form Income Tax Return

F-1120A
R. 01/13

Rule 12C-1.051
Florida Administrative Code
Effective 01/13

For tax year beginning on
or after January 1, 2012

FEIN:

Taxable Year End:

Where to Send Payments and Returns

Make check payable to and mail with return to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 9b), send your return to:
Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

Who May File a Florida Corporate Short Form (Florida Form F-1120A)?

Corporations or other entities subject to Florida corporate income tax must file a Florida Corporate Income/Franchise Tax Return (Florida Form F-1120) unless they qualify to file a Florida Corporate Short Form Income Tax Return (Florida Form F-1120A).

A corporation qualifies to file Florida Form F-1120A if it meets **ALL** of the following criteria:

- It has Florida net income of \$45,000 or less.
- It conducts 100 percent of its business in Florida.
- It does not report any additions to and/or subtractions from federal taxable income other than a **net operating loss deduction** and/or **state income taxes**, if any.
- It is not included in a Florida or federal consolidated corporate income tax return.
- It claims no tax credits other than tentative tax payments or estimated tax payments.
- It is not required to pay Federal Alternative Minimum Tax.

Online Filing Application for Florida Form F-1120A

We encourage *Florida Corporate Short Form* (Florida Form F-1120A) filers to use the Department's online filing application. The online software application will guide you through the process. Go to our Internet site at www.myflorida.com/dor for more information, to register, and to enroll for e-Services.

(Continued on Page 2)

Florida Form F-1120A is a machine-readable form. Please follow the instructions. Use black ink.

If hand printing this document, print your numbers as shown and write one number per box. Write within the boxes.

0 1 2 3 4 5 6 7 8 9

If typing this document, type through the boxes and type all of your numbers together.

0 1 2 3 4 5 6 7 8 9

	U.S. DOLLARS						CENTS		
1. Federal taxable income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
2. Plus (+) Federal NOLD + state income tax	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
3. Less (-) Florida NOLD	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
4. Less (-) Florida exemption	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
5. Equals (=) Florida net income	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6. Tax due: 5.5% of Line 5	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
7. Less (-) Payment credits	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
8. Plus (+) Penalty and interest (See instructions)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9. Total amount due or overpayment (Complete Line 9a or 9b for overpayments)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
	<input type="checkbox"/> 9a CREDIT	<input type="checkbox"/> 9b REFUND							

F-1120A

Florida Corporate Short Form Income Tax Return

Mail coupon only.
Keep top portion for your records.

F-1120A
R. 01/13

Name
Address
City/St/ZIP

If Line 5 is zero "0" or less, enter "0" on Line 6.

If this amount is \$2,500 or greater, you cannot file Form F-1120A.

FEIN

Taxable Year Beginning

M M D D Y Y

Taxable Year End

M M D D Y Y

REMEMBER TO COMPLETE THE BACK OF THE FORM

9200 0 20129999 0002005043 2 3999999999 0000 2

Who Must File a Florida Corporate Income/ Franchise Tax Return? (continued from Page 2)

- **S corporations** that pay federal income tax on Line 22c of federal Form 1120S.
- **Tax-exempt organizations** that have "unrelated trade or business income" for federal income tax purposes are subject to Florida corporate income tax and must file either Florida Form F-1120 or Florida Form F-1120A.

General Information

When is Florida Form F-1120A Due?

Generally, Florida Form F-1120A is due the later of:

- (1) On or before the first day of the fourth month following the close of the tax year. For example, for a taxpayer with a tax year that ends December 31, the Florida Form F-1120A is due on or before April 1 of the following year; or
- (2) The 15th day following the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 1, the related Florida Form F-1120A is due on May 15.

You must file a return, even if no tax is due.

If the due date falls on a Saturday, Sunday, or state or federal holiday, the return is considered to be filed on time if postmarked on the next business day.

Note: A late-filed return will subject a corporation to penalty, whether or not tax is due.

Extension of Time to File

To apply for an extension of time for filing Florida Form F-1120A, you must complete Florida Form F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. The Florida Form F-7004 with instructions is included with the Florida Form F-1120A.

General Information (continued)

Go to the Department's Internet site for information on electronic filing and payment of tentative tax.

You must file **Florida Form F-7004** to extend your time to file. A copy of your **federal extension** alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

Extensions are valid for six months. We permit only one extension per tax year.

Payment of Tax

You must pay the tax due, as shown on Line 9 of the return, and either file your return or extension of time by the original due date. Payment must be in U.S. funds. If your tax payment is not on time, penalties and interest will apply.

Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return and accompanying schedules. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

(Continued on Page 4)

Florida Corporate Income Tax Return filing dates. (Returns are generally due the 1st day of the 4th month following the close of the taxable year.)

Taxable Year-End Return (F-1120A) or Extension (F-7004)	12/12	01/13	02/13	03/13	04/13	05/13	06/13	07/13	08/13	09/13	10/13	11/13
Return (F-1120A) or Extension (F-7004)	4/1/13	5/1/13	6/3/13	7/1/13	8/1/13	9/3/13	10/1/13	11/1/13	12/2/13	1/2/14	2/3/14	3/3/14
Extended due date	10/1/13	11/1/13	12/2/13	1/2/14	2/3/14	3/3/14	4/1/14	5/1/14	6/2/14	7/1/14	8/1/14	9/2/14

Important Note: The extension of time request (Florida Form F-7004) only extends the date for filing the return, not the date the tax payment is due.

Rule 12C-1.051
Florida Administrative Code
Effective 01/13

Florida Department of Revenue - Corporate Income Tax

F-7004
R. 01/13

Florida Tentative Income / Franchise Tax Return and Application for Extension of Time to File Return

You must write within the boxes. (example) If typing, type through the boxes. (example)

Write your numbers as shown and enter one number per box.

Name
Address
City/St/ZIP

F-7004

FEIN

Taxable year end:

Corporation

Partnership

M	M	D	D	Y	Y
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FILING STATUS
(Mark "X" in
one box only)

<input type="checkbox"/>	<input type="checkbox"/>
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US DOLLARS

CENTS

Tentative tax due
(See 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"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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Under penalties of perjury, I declare that I have been authorized by the above-named taxpayer to make this application, and that to the best of my knowledge and belief the statements herein are true and correct:

Sign here: _____ Date: _____

Make checks payable to and mail to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0135

Check here if you transmitted funds electronically

General Information *(continued from Page 3)*

Federal Employer Identification Number (FEIN)

If you do not have an FEIN, obtain one from the IRS. You can:

- Apply online at www.irs.gov
- Apply by telephone at 800-829-4933.
- Apply by mail with IRS form SS-4. To obtain this form, download or order it from www.irs.gov or call 800-829-3676.

To Amend a Return

You must complete a Florida Form F-1120X to amend your Florida corporate income tax return if:

- You file an amended Federal return.
- A redetermination of federal income is made (for example, through an audit adjustment), and
- The adjustments would affect net income subject to the Florida corporate income/franchise tax.

Go to our Internet site for Florida Form F-1120X with instructions.

Who Must Make Estimated Tax Payments?

If you expect the amount of income tax liability for the year to be **more than \$2,500**, you must make a declaration of estimated tax for the taxable year using Florida Form F-1120ES. Payments may not be annualized. If the corporation's expected tax liability is more than \$2,500, you must file Florida Form F-1120. Your first installment coupon (Florida Form F-1120ES) is provided in this package. To obtain Florida Form F-1120 and extra installment coupons, see "Contact Us" on Page 6.

Line-by-Line Instructions

Line 1. Federal Taxable Income – Generally, corporations should enter the amount shown on Page 1, Line 30 of the federal Form 1120 or the corresponding line (taxable income) of the federal income tax return filed. If this amount is negative, check the box. S corporations should enter only the income subject to federal income tax at the corporate level and those S corporations answering no to Question D do not have to file a return unless requesting a refund.

Line 2. Net Operating Loss Deduction (NOLD) and State Income Taxes Deducted in Computing Federal Taxable Income

- Enter the sum of:
- (A)** Any net operating loss deduction shown on Line 29(a) of the federal Form 1120 or on the matching line of other federal income tax forms and
- (B)** Any tax on, or measured by, income paid or accrued as a liability to any U.S. state or the District of Columbia that is deducted from gross income in computing federal income for the taxable year. Exclude taxes based on gross receipts or revenues.

Line-by-Line Instructions *(continued)*

If you include state income taxes in Line 2, complete Question G on Page 2.

Use the following to calculate your Line 2 entry:

- a. NOLD _____
- b. State income taxes deducted in computing federal taxable income _____
- c. Total - Add a and b, then enter this amount on Line 2.

Line 3. Florida Net Operating Loss Deduction (NOLD) – Enter the amount (if any) of the Florida net operating loss deduction on Line 3. For Florida corporate income tax, a net operating loss can never be carried back as a deduction to a prior taxable year. A net operating loss can only be carried over to later taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in section 172, IRC.

Line 4. Florida Exemption – Section 220.14, F.S., exempts up to \$25,000 of net income for tax years beginning in 2012. The exemption is the lesser of \$25,000 or the Florida portion of adjusted federal income. If the taxable year is less than 12 months, you must prorate the \$25,000 exemption. Multiply \$25,000 by the number of days in the short tax year divided by 365. Only one \$25,000 exemption is allowed to the members of a controlled group of corporations as defined in section 1563, IRC. If members of a controlled group file separate Florida returns the \$25,000 exemption will be divided equally among all filing members unless all members consent to an apportionment plan for an unequal allocation of the Florida exemption.

Line 5. Florida Net Income – Subtract Lines 3 and 4 from the sum of Lines 1 and 2 and enter the difference on Line 5. (Line 1 plus Line 2 minus Line 3 minus Line 4.) If this amount is negative, check the box and enter zero (0) on Line 6.

Line 6. Corporate Income Tax Due – Enter 5.5 percent of Line 5. If Line 5 is zero (0) or less, enter zero (0) on Line 6. If this amount is \$2,500 or greater, you cannot file Florida Form F-1120A. See "Contact Us" on Page 6 for information on obtaining Florida Form F-1120.

Line 7. Payment Credits – Enter the total tentative tax paid with Florida Form F-7004 plus estimated tax payments, if any, made for the taxable year, or carryovers from previous years, plus the amount(s) shown on any corporate income tax credit memo(s) issued by the Department.

Line 8. Penalty and Interest – If penalties or interest apply, enter the total amount on this line.

(Continued on Page 5)

Information for Filing Florida Form F-7004

F-7004
R. 01/13

When to file — File this application on or before the original due date of the taxpayer's corporate income tax or partnership return. Do not file before the end of the tax year.

To file online go to www.myflorida.com/dor

Penalties for failure to pay tax — If you are required to pay tax with this application, failure to pay will void any extension of time and subject the taxpayer to penalties and interest for failure to file a timely return(s) and pay all taxes due. There is also a penalty for a late-filed return when no tax is due.

Signature — A person authorized by the taxpayer must sign Florida Form F-7004. They must be (a) an officer or partner of the taxpayer, (b) a person currently enrolled to practice before the Internal Revenue Service (IRS), or (c) an attorney or Certified Public Accountant qualified to practice before the IRS under Public Law 89-332.

The Florida Form F-7004 must be filed – To receive an extension of time to file your Florida return, Florida Form F-7004 must be timely filed, even if you have already filed a federal extension request. A federal extension by itself does not extend the time to file a Florida return.

An extension for Florida tax purposes may be granted, even though no federal extension was granted. See Rule 12C-1.0222, F.A.C., for information on the requirements that must be met for your request for an extension of time to be valid.

A. If applicable, state the reason you need the extension:

B. Type of federal return filed: _____

Contact person for questions: _____

Telephone number: (_____) _____

Extension of Time Request	Florida Income/Franchise Tax Due
1. Tentative amount of Florida tax for the taxable year	1.
2. LESS: Estimated tax payments for the taxable year	2.
3. Balance due — You must pay 100% of the tax tentatively determined due with this extension request.	3.

Transfer the amount on Line 3 to **Tentative tax due** on reverse side.

Line-by-Line Instructions (continued from Page 4)

Penalties

Late-Filed Return – The penalty for a late-filed return is 10 percent each month, or portion of a month, not to exceed 50 percent of the tax due with the return. If no tax is due and a return is filed late, the penalty is \$50 each month or portion of a month, not to exceed \$300.

Underpayment of Tentative Tax – The penalty for underpayment of tentative tax is 12 percent per year during the extension period on the underpaid amount. You must calculate the penalty from the original due date of the return.

Incomplete Return – For an incomplete return, the penalty is the greater of \$300 or 10 percent of the tax finally determined to be due, not to exceed \$10,000. An incomplete return is one that cannot be readily handled, verified, or reviewed.

Fraudulent Return – The penalty for filing a false or fraudulent return is 100 percent of the deficiency.

Line-by-Line Instructions (continued)

Interest – A floating rate of interest applies to underpayments, late payments, and overpayments of corporate income tax. We update the floating interest rate January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. For information on current and prior period interest rates, visit our Internet site.

Line 9. Total Amount Due or Overpayment – Subtract the amount shown on Line 7 from Line 6, add any amount shown on Line 8, and enter the result on Line 9. **If Line 9 is a negative amount, you have overpaid your Florida corporate income tax.** To have this amount credited toward next year's tax liability, place an "X" in Box 9a. To have this amount refunded, place an "X" in Box 9b. **If you make no entry, the entire amount of overpayment will be credited to next year's estimated tax.** If Line 9 is a positive amount, this is the amount due. Make your check or money order payable to the Florida Department of Revenue. You must pay in U.S. funds. **Note: The election to apply an overpayment to the next year's estimated tax is irrevocable. For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.**

Detach Here

Change of Address or Business Name

Complete this form, sign it, and mail it to the Department of Revenue if:

- The address below is not correct.
- The business location changes.
- The corporation name changes.

Mail to: Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0100

CHANGE IN New Location Address

FEIN of entity -

Business location _____
City _____ State _____ ZIP _____

Business telephone (____) _____ County _____

In care of _____

New Mailing Address

Mailing address _____
City _____ State _____ ZIP _____

Owner's telephone (____) _____ County _____

New Business Name DBA _____

New Corporation Name _____

F-1120A

Signature of Officer (Required) _____ Date _____

9200 0 20129999 0002005999 4 3999999999 0000 2

Rule 12C-1.051
Florida Administrative Code
Effective 01/13

Florida Department of Revenue — Corporate Income Tax
Declaration/Installment of Florida Estimated Income/Franchise Tax for Taxable Year Beginning on or After January 1, 2013

F-1120ES
R. 01/13

You must write within the boxes. (example) 0123456789 If typing, type through the boxes. (example) 0123456789

Write your numbers as shown and enter one number per box.

Name
Address
City/St/ZIP

F-1120ES

FEIN

Taxable year end MMDDYY

Estimated tax payment
(See reverse side)

US DOLLARS

CENTS

Office use only MMDDYY

Check here if you transmitted funds electronically

Make checks payable to and mail to: Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0135

9200 0 20139999 0002005033 6 3999999999 0000 2

Remember:

- ✓ **Make your check payable to the Florida Department of Revenue, write your FEIN on your check, and sign your check and return.**
- ✓ **Use an original form whenever possible to ensure proper recording and processing of your return and payment. Make any necessary corrections on the face of the return and complete the change of address coupon.**
- ✓ **Do not attach a copy of the federal return, supporting schedules, or worksheets at this time. The Department may, however, request them at a later date.**

Contact Us

Information, forms, and tutorials are available on our Internet site: www.myflorida.com/dor

To speak with a Department representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

To find a **taxpayer service center** near you, go to: www.myflorida.com/dor/contact.html

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

Subscribe to our tax publications to receive due date reminders or an e-mail when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Go to: www.myflorida.com/dor/list/

Information for Filing Florida Form F-1120ES

F-1120ES
R. 01/13

- 1. Who must make estimated tax payments** — Every domestic or foreign corporation or other entity subject to taxation under the provisions of Chapter 220, Florida Statutes, must declare estimated tax for the taxable year if the amount of income tax liability for the year will be more than \$2,500.
- 2. Due Date** — **The payment for June 2013 is due on or before June 28, 2013.** Generally, estimated tax must be paid on or before the last day of the 4th, 6th, and 9th month of the taxable year and the last day of the taxable year; 25 percent of the estimated tax must be paid with each installment.
- 3. Amended Declaration** — To prepare an amended declaration, write "Amended" on Florida Form F-1120ES and complete Lines 1 through 3 of the correct installment. You may file an amendment during any interval between installment dates prescribed for the taxable year. You must timely pay any increase in the estimated tax.
- 4. Interest and Penalties** — If you fail to comply with the law about filing a declaration or paying estimated tax, you will be assessed interest and penalties.

Contact person for questions: _____

Phone number: (_____) _____

To file online go to www.myflorida.com/dor

Estimated Tax Payment	Income/Franchise Tax
1. Amount of this installment	1.
2. Amount of overpayment from last year for credit to estimated tax and applied to this installment	2.
3. Amount of this payment (Line 1 minus Line 2)	3.

Transfer the amount on Line 3 to **Estimated tax payment** box on front.