

Florida Department Of Revenue  
Tax Information Publication

TIP 99C01-02  
DATE ISSUED: Oct 13, 1999

Corporate Income Tax Apportionment Option  
Available to Citrus Processing Companies

Effective for any taxable year beginning on or after January 1, 1999, a new apportionment option is available for citrus processing companies doing business in Florida and other states. These citrus processing companies can elect to apportion their income using only the sales factor instead of the standard three factors (property, payroll and sales) required of most other companies. The election is made when a qualified citrus processing company files its Florida Corporate Income Tax return (Form F-1120) using the new single sales factor method.

A citrus processing company is defined as a corporation that derived more than 50% of its total gross receipts from the processing of citrus products and the manufacture of juices during the 60 month period ending on December 31, 1997.

**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.

Paragraph 220.03(1)(hh), F.S.

Section 220.151, F.S.