



Florida Department of Revenue
Tax Information Publication

TIP

No: 10B8-01
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April 15, 2010

**Firefighters' and Police Officers' Pension Trust Funds
Excise Taxes on Insurance Premiums
Chapters 175 and 185, Florida Statutes**

**Updated Electronic Address/Jurisdiction Database for
Determination of Insurance Premium Tax Situs**

Insurance companies must register at <http://geotax.state.fl.us> to download the address/jurisdiction database files for insurance premium tax (IPT). Insurance companies use these database files to assign premiums to the proper local taxing jurisdictions for purposes of the Firefighters' and Police Officers' Pension Trust Funds.

An updated address/jurisdiction database for IPT is now available for download at <http://geotax.state.fl.us>. It contains the new Feature ID code filed mentioned below, changes submitted by the local jurisdictions that reflect annexations, new addresses, and other relevant changes.

The access code needed to register and create a user name and password is INS20100701, and is valid until September 2010. Once you use the code to register, it is no longer needed. Your user name and password will also allow you to access files on our Internet site that you may find helpful.

You can use the single address look-up function without logging into the database. The single address look-up feature shows the most current information, including the updated database and any new information submitted by local governments.

There is one change to the participating jurisdictions, listed below.

UPDATES to the IPT Address/Jurisdiction Database

ADDITION:

<u>Code</u>	<u>City</u>	<u>County</u>	<u>Type</u>
976	Williston	Levy	Police

The IPT address/jurisdiction database is updated every April and October. Insurers should continue to report their local insurance premium taxes yearly on Schedules XII and XIII of their *Insurance Premium Taxes and Fees Return* (Form DR-908). The updated address/jurisdiction database available in October 2010 **is required** to be used to report premiums for the 2011 calendar year (Form DR-908 is due by March 1, 2012). Although it is not required, insurers can use the updated address/jurisdiction database available in October 2010 to report premiums for the 2010 calendar year (Form DR-908 is due by March 1, 2011).

Online filing of Form DR-908, *Insurance Premium Taxes and Fees Return*, and Form DR-907, *Florida Insurance Premium Installment Payment*, is now available. Taxpayers may log in to [this application](#) using their federal employer identification number (FEIN) and Business Partner number.

A **Feature ID** place code field was added to the address/jurisdiction database as a new field in October 2009. The Geographic Names Information System (GNIS) Feature Identifier (Feature ID) has replaced the FIPS 55 database Place Code as the federal and national standard geographical feature record identifier. Communications services tax [TIP #09A19-04](#) has more details on the Feature ID place code.

If you need assistance downloading the address/jurisdiction database, please contact the Department of Revenue's Local Government Unit at 850-921-9181 or by e-mail at local-govt-unit@dor.state.fl.us.

Taxpayer Information Publications (TIPs) about updates to the address/jurisdiction database are posted on the Department's Internet site.

References: Chapters 175 and 185, Florida Statutes (2009)

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.

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, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.

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