

INSTRUCTIONS FOR FILING FORM DR-602G

Who May File - This application is to be used by a taxpayer to request an extension of time to file a governmental leasehold tax return.

When to File - Your application for extension must be filed on or before June 30 of the tax year. Applications postmarked after this date will be denied regardless of whether June 30 falls on a Saturday, Sunday or state or federal holiday.

How to File - For each return required to be filed, a separate application for extension of time must be filed. **Blanket requests for extensions of time for filing more than one return will not be granted.**

Where to File - Submit applications for extension of time to:

Florida Department of Revenue
5050 W Tennessee ST
Tallahassee FL 32399-0100

How Your Extension of Time Will Affect Your Tax

Return - An extension of time will be granted for filing the return or reporting and paying the tax due required under Chapter 199, F.S. The extension covers penalty only. Interest is due on tax not paid on or before June 30. You will be notified by the Department of Revenue **only** if the extension is denied.

Length of Extension - The return and payment **must** be postmarked on or before September 30 to avoid penalty. The extension period will not be extended if September 30 falls on a weekend or holiday.

Discount Periods - An extension of time may not be used to extend the discount periods.

Penalties - No penalty will be assessed if the return is filed and taxes are paid during the extension period.

Failure to file the return **or** pay the tax due within the extended time (by September 30) will result in the assessment of penalties from the due date (June 30) until the date the return is filed **and** the tax is paid.

The penalties are:

- 1) A delinquency penalty of 10% per month or portion of a month not to exceed 50% of the tax due.
- 2) A specific late-filing penalty of 10% per month or portion of a month, until the return is filed, not to exceed a maximum of 50% of the tax due.

***The combined total of the delinquency penalty and specific late filing penalty cannot exceed 10% per month or portion of a month, not to exceed a maximum of 50% of the tax due.**

Interest - A floating rate of interest applies to underpayments and late payments of tax. The rate will be updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S.

Signature - The form must be signed by the taxpayer, a partner, an officer of the corporation, or a person authorized by the taxpayer.

*** DO NOT DETACH ***