



Mail to:  
 Florida Department of Revenue  
 PO Box 6460  
 Tallahassee, FL 32399-6460

# Florida Estate Tax Return

## for Residents, Nonresidents, and Nonresident Aliens

**F-706**  
**R. 06/11**

Rule 12C-3.008  
 Florida Administrative Code  
 Effective 01/12

Check here if amended return

Decedent's name (first name, middle initial, and last name)	Decedent's social security number*	RDS validation only - Do not write or stamp in this space
Residence (domicile) at time of death (county and state or foreign country)	Date of death	
Name of personal representative or person in possession of decedent's property	Phone number	
Address		Please reply to (check one): <input type="checkbox"/> Personal representative <input type="checkbox"/> Attorney for estate <input type="checkbox"/> Preparer
Name of attorney for estate, if any	Phone number	
Address		

### PART I FLORIDA RESIDENTS

1. Credit for state death taxes (from federal Form 706) 1. \_\_\_\_\_
2. Estate, inheritance, or other death taxes properly paid to other states (proof of payment must be submitted) 2. \_\_\_\_\_
3. Estate tax previously paid to Florida 3. \_\_\_\_\_
4. Estate tax due or overpayment to Florida (subtract Line 2 from Line 1; if the result is a negative number, use zero; subtract line 3 from the result) – Enter on Line 19, Part IV 4. \_\_\_\_\_

### PART II NONRESIDENTS

5. Credit for state death taxes (from federal Form 706) 5. \_\_\_\_\_
6. Gross value of Florida assets included in gross estate (from federal Form 706, applicable schedules) 6. \_\_\_\_\_
7. Gross value of entire federal estate (from federal Form 706) 7. \_\_\_\_\_
8. Portion of gross federal estate value attributable to Florida (Line 6 divided by Line 7 - round to 7 digits) 8. \_\_\_\_\_
9. Estate tax payable to Florida (Line 5 times Line 8) 9. \_\_\_\_\_
10. Estate tax previously paid to Florida 10. \_\_\_\_\_
11. Estate tax due or overpayment to Florida (subtract Line 10 from Line 9) – Enter on Line 19, Part IV 11. \_\_\_\_\_

### PART III NONRESIDENT ALIENS

12. Credit for state death taxes (from federal Form 706-NA) 12. \_\_\_\_\_
13. Gross value of taxable property in Florida 13. \_\_\_\_\_
14. Gross value of property taxable in U.S. (from Schedule B of federal Form 706-NA) 14. \_\_\_\_\_
15. Portion of U.S. property attributable to Florida (Line 13 divided by Line 14 - round to 7 digits) 15. \_\_\_\_\_
16. Estate tax payable to Florida (Line 12 times Line 15) 16. \_\_\_\_\_
17. Estate tax previously paid to Florida 17. \_\_\_\_\_
18. Estate tax due or overpayment to Florida (subtract Line 17 from Line 16) – Enter on Line 19, Part IV 18. \_\_\_\_\_

### PART IV CALCULATION OF AMOUNT DUE OR OVERPAYMENT

19. Tax due or overpayment (if overpayment, enter on Line 23) 19. \_\_\_\_\_
20. Penalty if applicable (see instructions) 20. \_\_\_\_\_
21. Interest on underpayment if applicable (see instructions) 21. \_\_\_\_\_
22. **Total amount due** (add Lines 19, 20, and 21) 22.
23. **Overpayment to be refunded** 23.

Under penalties of perjury, I declare that I have examined this return, including any additional sheets attached, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer other than the personal representative is based on all information of which the preparer has any knowledge [ss. 92.525(1)(b); 213.37; 837.06, Florida Statutes (F.S.)].

Signature of personal representative _____	Date _____	Signature of preparer other than personal representative _____	Date _____
Name _____ <small>(Print name of preparer)</small>		Address _____ <small>(of preparer)</small>	
Phone _____ <small>(of preparer)</small>		City/State/ZIP _____ <small>(of preparer)</small>	

**ATTACH COPY OF FEDERAL ESTATE TAX RETURN (FORM 706 or 706-NA)**

**General Information**

Florida's estate tax is based on the allowable federal credit for state death taxes. Florida tax is imposed only on those estates subject to federal estate tax filing requirements and entitled to a credit for state death taxes (Chapter 198, F.S.). Estate tax is not due if a federal estate tax return (Form 706 or 706-NA) is not required to be filed. (When estate tax is not due because there is no federal estate tax filing requirement, you should use Florida Form DR-312, Affidavit of No Florida Estate Tax Due, to remove the Florida estate tax lien on the property.) If a nontaxable certificate is requested, you must pay a \$5.00 fee for it.

**Form F-706 Filing Requirements**

The requirement to file Form F-706 depends upon the date of death.

Date of Death	F-706 Required?
On or before December 31, 2004	Yes**
On or after January 1, 2005 – December 31, 2012	No
On or after January 1, 2013	Yes**

\*\*If required, Form F-706 must be filed for the estate of every Florida resident, nonresident, and nonresident alien with Florida property that is required to file a federal estate tax return (Form 706 or Form 706-NA). The personal representative must attach a signed copy of federal Form 706 or 706-NA to the Florida estate tax return.

**Due Dates and Extensions of Time**

Form F-706 and payment is due within 9 months after the decedent's death (when the federal estate tax return is due). If you need an extension of time to file or pay, you must send your request to the Internal Revenue Service (IRS). Florida does not have a separate extension form. We will grant the same extension to pay or file that the IRS does; however, you must send copies of both the extension request and approved federal extension to us within 30 days of mailing the request and 30 days of receiving the federal approval. An extension of time to file does not extend the time to pay. Interest accrues on the Florida tax due from the original due date until paid.

**Tax Paid to Other States**

For Florida residents: if estate, inheritance, or other death taxes were properly paid to other states, proof of payment must be submitted to the Florida Department of Revenue. (Proof of payment means the final certificate of payment showing the specific amounts of tax, penalty, or interest assessed and paid.)

**\*Social Security Numbers**

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is

authorized under state and federal law. Visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

**Where to File**

Mail your completed F-706 and payment to:

Florida Department of Revenue  
PO Box 6460  
Tallahassee, FL 32399-6460

If you are requesting a nontaxable certificate, include the \$5.00 fee.

**Signature**

The personal representative must sign the return declaration under penalties of perjury. If someone else prepares the return, the preparer must also sign the return.

**Amending Form F-706**

If you must change a return that has already been filed, you must complete another Form F-706 and check the amended return box on the form. If the amended return is caused by a change in your federal Form 706 or 706-NA, you must attach a statement describing the reasons and all documents related to the change, including correspondence received from the IRS and/or the amended federal Form 706 or 706-NA.

**Penalties and Interest**

**Penalties** – If tax is not paid by the due date (or approved extension date) a late payment penalty of 10% of the unpaid tax is due. After 30 days, the late penalty increases to 20%. An added penalty of 10% per month up to a maximum of 50% of the tax due is imposed if the unpaid tax is due to negligence or intentional disregard. A fraud penalty of 100% of the tax due is imposed if the unpaid tax is due to willful intent to defraud. However, the Department of Revenue is authorized to compromise or settle these penalties pursuant to section 213.21, F.S.

**Interest** – Interest is due on late payments from the due date until paid. Interest rates are updated January 1 and July 1 of each year. To obtain current interest rates, visit our website at [www.myflorida.com/dor](http://www.myflorida.com/dor).

**Need Assistance?**

Information and forms are available on our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor).

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8:00a.m. to 7 p.m., ET, at 800-352-3671. Persons with hearing or speech impairments may call the TDD line at 800-367-8331 or 850-922-1115.

For a written reply to your tax questions, write:

Taxpayer Services Mail Stop 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee, FL 32399-0112

For federal estate tax information or forms, visit the IRS website at [www.irs.gov](http://www.irs.gov).