



# Amended Florida Corporate Income/Franchise and Emergency Excise Tax Return

F-1120X  
R. 01/10

Rule 12C-1.051  
Florida Administrative Code  
Effective 01/10



Name \_\_\_\_\_

Formerly known as (if applicable) \_\_\_\_\_

Address \_\_\_\_\_

City/State/ZIP \_\_\_\_\_

**Reason for amended return:**

Amended federal return (attach copy)

IRS audit adjustment (attach copy)

**M M D D Y Y** Date of Revenue Agent Report (RAR)

Other adjustment

**Type of return being amended:**

F-1120  F-1120A  F-1120X

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9

FEIN

Beginning **M M D D Y Y** For tax year: Ending **M M D D Y Y**

Date last return filed: **M M D D Y Y**

Part I Fill in applicable items and use Part II to explain any changes.	A. As originally reported or as adjusted		B. Correct amount (Attach amended schedules)	
	Check here if negative		Check here if negative	
1. Federal taxable income	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
2. State income taxes deducted in computing federal taxable income	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
3. Additions to federal taxable income	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
4. Total of Lines 1 through 3	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
5. Subtractions from federal taxable income	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
6. Adjusted federal income (Line 4 minus Line 5)	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
7. Florida portion of adjusted federal income	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
8. Nonbusiness income allocated to Florida	<input type="checkbox"/>	<input type="text"/>	<input type="checkbox"/>	<input type="text"/>
9. Florida exemption <b>F-1120X</b>		<input type="text"/>		<input type="text"/>
10. Florida net income (Line 7 plus Line 8 minus Line 9)		<input type="text"/>		<input type="text"/>

(Continued on reverse side)

\*\*\*DO NOT DETACH COUPON\*\*\*

Florida Department of Revenue

F-1120X  
R. 01/10

# Amended Florida Corporate Income/Franchise and Emergency Excise Tax Return

YEAR ENDING **M M D D Y Y**

Check here if you transmitted funds electronically

Name \_\_\_\_\_  
Address \_\_\_\_\_  
City/ST/ZIP \_\_\_\_\_

	US DOLLARS		CENTS
Total amount due from Line 20	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total credit from Line 21	<input type="text"/>	<input type="text"/>	<input type="text"/>
Total refund from Line 23	<input type="text"/>	<input type="text"/>	<input type="text"/>
FEIN	<input type="text"/>	<input type="text"/>	<input type="text"/>



	A. As originally reported or as adjusted	B. Correct amount (Attach amended schedules)
11. Tax due <input type="checkbox"/> Check here if paying FL AMT	□□□□,□□□□.□□	□□□□,□□□□.□□
12. Credits against the tax	□□□□,□□□□.□□	□□□□,□□□□.□□
13. Emergency excise tax	□□□□,□□□□.□□	□□□□,□□□□.□□
14. Total income/franchise and emergency excise tax due (See instructions)	□□□□,□□□□.□□	□□□□,□□□□.□□
15. Penalty and interest (attach F-2220 and/or schedule)	□□□□,□□□□.□□	□□□□,□□□□.□□
16. Total of Lines 14 and 15	□□□□,□□□□.□□	□□□□,□□□□.□□
17. a) Estimated payments _____ c) Tax paid with or after return _____	□□□□,□□□□.□□	Total ▶ □□□□,□□□□.□□
b) Tentative payment _____	□□□□,□□□□.□□	
18. a) Credit _____ if any shown on last return, or as later adjusted	□□□□,□□□□.□□	Total ▶ □□□□,□□□□.□□
b) Refund _____	□□□□,□□□□.□□	
19. Total payments (Line 17 minus Line 18)	□□□□,□□□□.□□	□□□□,□□□□.□□
20. Total amount due or overpayment (Line 16 minus Line 19). Enter on payment coupon, also.	□□□□,□□□□.□□	□□□□,□□□□.□□
21. Credit: Enter amount of overpayment credited to _____ estimated tax here and on payment coupon. <span style="margin-left: 100px;">Year</span>	□□□□,□□□□.□□	□□□□,□□□□.□□
22. Offset: Enter amount of overpayment to be offset.	□□□□,□□□□.□□	□□□□,□□□□.□□
23. Refund: Enter amount of overpayment to be <b>refunded</b> here and on payment coupon.	□□□□,□□□□.□□	□□□□,□□□□.□□
<p><b>Contact person:</b> _____ <b>Telephone number:</b> ( _____ ) _____</p>		
<p><b>Part II – Explanation of changes to income, deductions, credits, etc. Attach separate sheet if needed. To expedite processing, please indicate if this tax year has been previously audited by the Department; include the service notification (audit) number.</b></p>		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
<b>Sign here</b>	<b>Signature of officer (must be an original signature)</b>	Date	<b>Title</b>
<b>Paid preparer only</b>	Preparer's signature	Date	Preparer check if self-employed <input type="checkbox"/> Preparer's Tax Identification Number (PTIN) <span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span>
	Firm's name (or yours if self-employed) and address	FEIN	<span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span>
		ZIP	<span style="border: 1px solid black; display: inline-block; width: 40px; height: 15px;"></span>

This return is considered incomplete unless a copy of the federal return is attached.  
A return that is not signed, or improperly signed and verified, will be subject to a penalty. The statute of limitations period will not start until the return is properly signed and verified. This return must be completed in its entirety.





## Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise and Emergency Excise Tax Return

F-1120XN  
R. 01/10

Rule 12C-1.051  
Florida Administrative Code  
Effective 01/10

Corporate income tax is imposed by section (s.) 220.11, Florida Statutes (F.S.). You must use Florida Form F-1120X to correct a tax return that you previously filed on Florida Forms F-1120 or F-1120A. Use Florida Form F-1120X to correct your return as originally filed or as later adjusted by an amended return, a claim for refund, or an examination.

**Note:** Florida law does not allow net operating loss carrybacks or capital loss carrybacks.

You must attach a copy of any schedule, form, or statement filed with the federal form that is applicable to your Florida Form F-1120X. A claim for refund is subject to audit verification and must be supported by proper documentation so the Department of Revenue can process your claim.

**When to file** – You may file Florida Form F-1120X only after you have filed the original return. You should file Florida Form F-1120X as soon as there is a change in the taxable income reported on your original return. Generally, you must file a refund claim within three years for taxes paid on or after July 1, 1999.

**Time Limitations** – You have 60 days to file Florida Form F-1120X, after the adjustments to your federal taxable income have been agreed to or finally determined. These adjustments to your income may occur through a federal tax audit or a federal amended return. Per s. 220.23(2)(d), F.S., you must file a refund claim based on a federal audit adjustment within two years after the required Florida Form F-1120X filing date, whether or not you filed the Florida Form F-1120X.

### Where to Send Payments and Returns

Make check payable to and send with return to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 23), send your return to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

## Specific Instructions

Enter the current name and address of your corporation. If the corporation's name has changed since you filed the original return, write the previous name of the business on the line marked "Formerly known as." If the name has not changed, leave this line blank.

Check the reason you are filing an amended return. If it is the result of an amended federal return, attach a copy. If it is the result of an Internal Revenue Service (IRS) audit adjustment, attach a signed, dated copy of IRS Form 4549A (Income Tax Examination Changes) or other document evidencing the completed audit. Form 4549A is also referred to as a Revenue Agent Report (RAR). Enter the date of the IRS report. Check the box showing the type of return that you are amending.

Record the Federal Employer Identification Number (FEIN) of the corporation. Enter the beginning and ending dates of the tax year for which you are filing an amended return. Enter the date of the last return filed for your corporation.

### Part I

Enter all data in Part I of Florida Form F-1120X. You may need attachments to support the entries in Part I. Attach an appropriate updated Florida Form F-1120 schedule if there are changes. Any substitute schedules must contain all the required information and follow the format of the Department's printed schedules. Include the corporate name and FEIN on all attachments. Incomplete or missing information on Florida Form F-1120X may cause processing delays.

The line numbers on Florida Form F-1120X correspond to line numbers of the Florida Form F-1120, with a few exceptions. We outline these exceptions below. In Column A, enter the specified amounts from Florida Forms F-1120 or F-1120A as originally reported or later adjusted. In Column B, enter the corrected amount.

### Line 11 - Compute Corporate Income/Franchise Tax Due.

Enter 5.5 percent of Line 10, with one exception. Taxpayers that paid Florida Alternative Minimum Tax (AMT) and taxpayers subject to the Florida AMT because of federal adjustment should compare "regular" Florida tax, on Page 1 of Florida Form F-1120, to the Florida AMT due on Schedule VI of Florida Form F-1120. The taxpayer is liable for whichever is greater, and should enter this amount on Line 11.

### Line 14 - Total Income/Franchise and Emergency Excise Tax Due.

Subtract Line 12 from Line 11. Add the result to the amount on Line 13 and enter the total on Line 14.

**Line 17 – Payments.** On Line 17a, enter the amount of estimated tax payments including any allowed overpayment credit from the prior year. On Line 17b, enter the amount of any tentative tax payments sent in with Florida Form F-7004. On Line 17c, enter the amount of any tax paid with the return and any tax paid after you filed the original return. If you paid tax as the result of an audit, include proper documentation.

**Line 20 – Total Amount Due or Overpayment.** Subtract Line 19 from Line 16 and enter the difference of tax due or overpayment. If this line reflects tax due, also enter this amount in the space provided on the front of the payment coupon. Make any check payable to the Florida Department of Revenue.

**Lines 21 through 23 - Overpayment.** Indicate how you wish to apportion your overpayment:

- Enter on Line 21, the amount of overpayment from Line 20 that you want credited to estimated tax,
- Enter on Line 22, the amount of overpayment from Line 20 to be offset against underpayments for other years if amended returns are also being filed for other years, and/or
- Enter on Line 23, the amount of overpayment from Line 20 you want refunded. Sub S corporations must include the Notice of Acceptance as an S Corporation from the IRS if it has not been included with previously filed returns.

**Part II - Explanation of Changes to Income, Deductions, Credits, etc. (Use the space provided and/or attach additional sheets.)** Enter the line reference for which a change is reported. Give the reason for each change. If the change involves an item of income, deduction, or credit that Florida Form F-1120 or its instructions requires you to support with a schedule, statement, or form, attach the correct schedule, statement, or form to this Florida Form F-1120X. Explain any computational changes and attach supporting schedules.

Explain any changes in the apportionment fraction used on the original return. Use Schedules III and IV of Florida Form F-1120 to recompute the apportionment fraction and to determine the Florida portion of adjusted federal or net income. Attach these schedules to Florida Form F-1120X.

### Signature and Verification

An officer of the entity who is authorized to sign for that entity must sign all returns. An **original signature** is required. We will not accept a photocopy, facsimile, or stamped signature. A receiver, trustee, or assignee must sign any return you are required to file on behalf of your organization.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN), **and**
- Preparer tax identification number (PTIN).

## Remember

- ✓ **Make your check payable to the Florida Department of Revenue in US dollars.**
- ✓ **Write your FEIN on your check.**
- ✓ **Sign your check and all returns.**
- ✓ **Attach your signed, dated copy of IRS Form 4549A and/or other required documents.**

### For Information and Forms



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 a.m. to 7 p.m., ET, at 800-352-3671.



Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.



For a written reply to tax questions, write:  
Taxpayer Services  
Florida Department of Revenue  
5050 W Tennessee St Bldg L  
Tallahassee FL 32399-0112

### Get the Latest Tax Information

Sign up to get e-mail notices automatically when we post:

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

Sign up at: **[www.myflorida.com/dor](http://www.myflorida.com/dor)**