



# Amended Florida Corporate Income/Franchise Tax Return

F-1120X  
R. 01/13

Rule 12C-1.051  
Florida Administrative Code  
Effective 01/13



Name \_\_\_\_\_

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

Address \_\_\_\_\_

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

**Reason for amended return:**

Amended federal return (attach copy)

IRS audit adjustment (attach copy)

**MMDDYY** 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    0 1 2 3 4 5 6 7 8 9

FEIN

Beginning **For tax year:** Ending

**MMDDYY** **MMDDYY**

Date last return filed: **MMDDYY**

Part I	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)

Florida Department of Revenue

F-1120X  
R. 01/13

# Amended Florida Corporate Income/Franchise Tax Return

YEAR ENDING **MMDDYY**

Check here if you transmitted funds electronically

Name  
Address  
City/ST/ZIP

	US DOLLARS	CENTS
Total amount due from Line 19	<input type="text"/>	<input type="text"/>
Total credit from Line 20	<input type="text"/>	<input type="text"/>
Total refund from Line 22	<input type="text"/>	<input type="text"/>
FEIN	<input type="text"/>	<input type="text"/>

# F-1120X

9100 0 99999999 0002005049 4 3999999999 0000 2



	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	<input type="text"/>	<input type="text"/>
12. Credits against the tax	<input type="text"/>	<input type="text"/>
13. Total income/franchise tax due	<input type="text"/>	<input type="text"/>
14. Penalty and interest (attach Florida Form F-2220 and/or schedule)	<input type="text"/>	<input type="text"/>
15. Total of Lines 13 and 14	<input type="text"/>	<input type="text"/>
16. a) Estimated payments _____ c) Tax paid with or after return _____	b) Tentative payment _____	<input type="text"/> <b>Total</b> ▶
17. a) Credit _____ if any shown on last return, or as later adjusted	b) Refund _____	
18. Total payments (Line 16 minus Line 17)		<input type="text"/>
19. Total amount due or overpayment (Line 15 minus Line 18). Enter on payment coupon, also.		<input type="text"/>
20. Credit: Enter amount of overpayment credited to _____ estimated tax here and on payment coupon. <small>Year</small>		<input type="text"/>
21. Offset: Enter amount of overpayment to be offset.		<input type="text"/>
22. Refund: Enter amount of overpayment to be <b>refunded</b> here and on payment coupon.		<input type="text"/>

Contact person: \_\_\_\_\_ Telephone number: ( \_\_\_\_\_ ) \_\_\_\_\_

**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.**

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.

Sign here	Signature of officer (must be an original signature)	Date	Title
	Preparer's signature	Date	Preparer check if self-employed <input type="checkbox"/> Preparer's Tax Identification Number (PTIN) <input type="text"/>
Paid preparer only	Firm's name (or yours if self-employed) and address	FEIN	<input type="text"/>
		ZIP	<input type="text"/>

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 Tax Return

**F-1120XN  
R. 01/13**

Rule 12C-1.051  
Florida Administrative Code  
Effective 01/13

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.

**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 22), 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.

In column A on line 11, include any emergency excise tax as originally reported or as later adjusted prior to your tax year beginning on or after January 1, 2012. Emergency excise tax adjustments are no longer necessary on an amended return because emergency excise tax was repealed and all amounts previously reported and paid have been converted to credits.

**Line 13 - Total Income/Franchise Tax Due.** Subtract Line 12 from Line 11.

**Line 16 – Payments.** On Line 16a, enter the amount of estimated tax payments including any allowed overpayment credit from the prior year. On Line 16b, enter the amount of any tentative tax payments sent in with Florida Form F-7004. On

Line 16c, 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 19 – Total Amount Due or Overpayment.** Subtract Line 18 from Line 15 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 20 through 22 - Overpayment.** Indicate how you wish to apportion your overpayment:

- Enter on Line 20, the amount of overpayment from Line 19 that you want credited to estimated tax,
- Enter on Line 21, the amount of overpayment from Line 19 to be offset against underpayments for other years if amended returns are also being filed for other years, and/or
- Enter on Line 22, the amount of overpayment from Line 19 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.**

## Contact Us

Information, forms, and tutorials are available on our Internet site:

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

**To speak with a Department representative,** call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

To find a **taxpayer service center** near you, go to: **[www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)**

**For written replies to tax questions,** write to:

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

**Subscribe to our tax publications** to receive due date reminders or an e-mail when we post:

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

Go to: **[www.myflorida.com/dor/list/](http://www.myflorida.com/dor/list/)**