Rule 12C-1.051	Florida Department of Revenue — Corporate Income Tax	F-1120ES
Florida Administrative Code Effective 01/14	Declaration/Installment of Florida Estimated Income/Franchise Tax	R. 01/14
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Information for Filing Florida Form F-1120ES

- Who must make estimated tax payments Every domestic or foreign
 corporation or other entity subject to taxation under the provisions of Chapter
 220, Florida Statutes, must declare estimated tax for the taxable year if the
 amount of income tax liability for the year will be more than \$2,500.
- 2. Due Date Generally, estimated tax must be paid on or before the last day of the 4th, 6th, and 9th month of the taxable year and the last day of the taxable year; 25 percent of the estimated tax must be paid with each installment.
- 3. Amended Declaration To prepare an amended declaration, write "Amended" on Florida Form F-1120ES and complete Lines 1 through 3 of the correct installment. You may file an amendment during any interval between installment dates prescribed for the taxable year. You must timely pay any increase in the estimated tax.
- Interest and Penalties If you fail to comply with the law about filing a
 declaration or paying estimated tax, you will be assessed interest and penalties.

Contact person for questions:		
Phone number: () _		

To file online go to www.myflorida.com/dor

Estimated Tax Payment		Income/Franchise Tax
1.	Amount of this installment	1.
2.	Amount of overpayment from last year for credit to estimated tax and applied to this installment	2.
3.	Amount of this payment (Line 1 minus Line 2)	3.

Transfer the amount on Line 3 to **Estimated tax payment** box on front.

Information for Filing Florida Form F-1120ES

F-1120ES R. 01/14

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Phone number: ()	

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