



Florida Corporate Short Form Income Tax Return

F-1120A
R. 01/04
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For tax year beginning on
or after January 1, 2003

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 9b), send your
return to:
FLORIDA DEPARTMENT OF REVENUE
PO BOX 6440
TALLAHASSEE FL 32314-6440

Who May File a Florida Corporate Short Form (Form F-1120A)?

Corporations or other entities subject to Florida corporate income tax must file Florida Form F-1120 unless they qualify to file a *Florida Corporate Short Form Income Tax Return* (Form F-1120A).

A corporation qualifies to file Form F-1120A if it meets **ALL** of the following criteria:

- It has Florida net income of \$45,000 or less.
- It conducts 100 percent of its business in Florida (does not apportion income).
- It does not report any additions to and/or subtractions from federal taxable income other than a **net operating loss deduction** and/or **state income taxes**, if any.
- It has no Florida Emergency Excise Tax (EET) liability. Corporations that only have assets placed into service after January 1, 1987, are not subject to Florida EET.
- It does not file a consolidated corporate return.
- It claims no tax credits other than tentative tax payments or estimated tax payments.
- It is not required to pay Federal Alternative Minimum Tax.

Who Must File a Florida Corporate Income/ Franchise Tax Return (Form F-1120)?

Corporate income tax is imposed by section 220.11, Florida Statutes.

- **All domestic and foreign corporations** (including tax-exempt organizations) doing business, earning income, or existing in Florida.
- **Every bank and savings association** doing business, earning income, or existing in Florida.
- **All associations or entities** doing business, earning income, or existing in Florida.
- **Foreign (out-of-state) corporations** that are partners or members in a Florida partnership or joint venture. A "Florida partnership" is a partnership doing business, earning income, or existing in Florida.
- **A limited liability company** that is classified as a **corporation** for Florida and federal tax purposes is subject to the Florida Income Tax Code and must file a Florida corporate income tax return.
- **A limited liability company** that is classified as a **partnership** for Florida and federal income tax purposes is required to file a Florida Partnership Information Return (Florida Form F-1065) if one or more of its owners is a corporation. In addition, the corporate owner of a limited liability company that is classified as a partnership for Florida and federal income tax purposes must file a Florida corporate income tax return.

(Continued on Page 3)

The F-1120A is a machine-readable form. Please follow the hand print or machine print instructions. Use black ink.

If hand printing this document, print your numbers as shown
and write one number per box. Write within the boxes.

0 1 2 3 4 5 6 7 8 9

If typing this document, type through the boxes and type all of
your numbers together.

0123456789

	U.S. DOLLARS										CENTS	
1. Federal taxable income												
2. Plus (+) Federal NOLD + state income tax												
3. Less (-) Florida NOLD												
4. Less (-) Florida exemption												
5. Equals (=) Florida net income												
6. Tax due: 5.5% of Line 5												
7. Less (-) Payment credits												
8. Plus (+) Penalty and interest (See instructions)												
9. Total amount due or overpayment (Complete Line 9a or 9b for overpayments)												
9a CREDIT												
9b REFUND												

Florida Corporate Short Form Income Tax Return

Mail coupon only.
Keep upper portion for your records.

F-1120A
R. 01/04

Name
Address
City/St/ZIP

DOR USE ONLY											
FEIN											
Taxable Year Beginning					Taxable Year End						
M	M	D	D	Y	Y	M	M	D	D	Y	Y

REMEMBER TO COMPLETE THE BACK OF THE FORM

9999 9 99999999 0002005043 3 3999999999 0000 6

- 1 1 2 0 or 1 1 2 0 S or 9 9 0

Taxable Year-End	12/03	01/04	02/04	03/04	04/04	05/04	06/04	07/04	08/04	09/04	10/04	11/04
Return (F-1120A) or Extension (F-7004)	4/1/04	5/3/04	6/1/04	7/1/04	8/2/04	9/1/04	10/1/04	11/1/04	12/1/04	1/3/05	2/1/05	3/1/05
Extended due date	10/1/04	11/1/04	12/1/04	1/3/05	2/1/05	3/1/05	4/1/05	5/2/05	6/1/05	7/1/05	8/1/05	9/1/05

Signature of officer		Date	Phone
Signature of individual or firm preparing the return	Date	Preparer's SSN <input type="checkbox"/> PTIN <input type="checkbox"/> or FEIN <input type="checkbox"/> (Check one)	Phone

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