



Affidavit of No Florida Estate Tax Due

**DR-312
R. 08/02**

(For dates of death on or after January 1, 2000)

(This space available for case style of estate probate proceeding)

(For official use only)

State of _____ County of _____

I, the undersigned, _____, do hereby state:
(print name of personal representative)

- I am the personal representative as defined in section 198.01 or s. 731.201, Florida Statutes, as the case may be, of the estate of _____.
(print name of decedent)
- The decedent referenced above, whose social security number is _____, died on ____/____/____, and was domiciled (as defined in s. 198.015, F.S.) at the time of death in the state of _____.
(date of death)

On date of death, the decedent was (check one): a U.S. citizen **not** a U.S. citizen

- A federal estate tax return (federal Form 706 or 706-NA) is not required to be filed for the estate.
- The estate does not owe Florida estate tax pursuant to Chapter 198, F.S.
- I acknowledge personal liability for distribution in whole or in part of any of the estate by having obtained release of such property from the lien of the Florida estate tax.

Under penalty of perjury, I declare that I have read this Affidavit and the facts stated are true.

Executed this _____ day of _____, 20 _____ Signature _____

Print name _____ Telephone number _____

Mailing address _____ City/State/ZIP _____

State of _____ County of _____

Sworn to (or affirmed) and subscribed before me by _____

On this _____ day of _____, 20 _____

Signature of Notary _____

(Check one)

Personally known

Or produced identification

Type of identification produced _____

Print, type, or stamp name of Notary Public

Instructions for Completing Form DR-312

DR-312
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- Use this form **ONLY** for dates of death on or after January 1, 2000.
- File this form with the appropriate clerk of the court. Do not mail to the Florida Department of Revenue.

General Information

For dates of death on or after January 1, 2000, estates are no longer required to file a *Preliminary Notice and Report* (Form DR-301) with the Florida Department of Revenue. If Florida estate tax is not due and a federal estate tax return (federal Form 706 or 706-NA) is not required to be filed, the personal representatives of such estates are to complete Florida Form DR-312, *Affidavit of No Florida Estate Tax Due*. **Note that the definition of “personal representative” in Chapter 198, F.S., includes any person who is in actual or constructive possession. Therefore, this affidavit may be used by “persons in possession” of any property included in the decedent’s gross estate.**

Form DR-312 is admissible as evidence of nonliability for Florida estate tax and will remove the Department’s estate tax lien. The Florida Department of Revenue will no longer issue *Nontaxable Certificates* for estates of persons dying on or after January 1, 2000 for which the DR-312 has been duly filed and no federal Form 706 or 706-NA is due.

The 3-inch by 3-inch space in the upper right corner of the form is for the exclusive use of the clerk of the court. Do not write, mark, or stamp in that space.

Where to File Form DR-312

Form DR-312 must be recorded directly with the clerk of the circuit court in the county or counties where the decedent owned property. **Do not** send this form to the Florida Department of Revenue.

When to Use Form DR-312

Form DR-312 should be used when an estate is not subject to Florida estate tax under Chapter 198, F.S., and a federal estate tax return (federal Form 706 or 706-NA) is not required to be filed.

Federal thresholds for filing federal Form 706 only: (For informational purposes only. Please confirm with Form 706 instructions.)

Date of Death (year)	Dollar Threshold for Filing Form 706 (value of gross estate)
2000 and 2001	\$675,000
2002 and 2003	\$1,000,000
2004 and 2005	\$1,500,000
2006	\$2,000,000

For thresholds for filing federal Form 706-NA (nonresident alien decedent), contact your local Internal Revenue Service office.

If an administration proceeding is pending for an estate, Form DR-312 may be filed in that proceeding. The case style of the proceeding should be added in the large blank space in the upper left portion of the DR-312. Form DR-312 should be filed with the clerk of the court and duly recorded in the public records of the county or counties where the decedent owned property.

For Information and Forms



Information and forms are available on our Internet site at 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 1-800-352-3671 (in Florida only) or 850-488-6800.



Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.



For a written response to your questions, write:

TAX INFORMATION SERVICES
FLORIDA DEPARTMENT OF REVENUE
1379 BLOUNTSTOWN HWY
TALLAHASSEE FL 32304-2716



Reference Material

Rule 12C-3, Florida Administrative Code and Chapter 198, Florida Statutes. Tax statutes and rules are available online at: www.myflorida.com/dor/law