

2023 Scannable Alternative Forms Examples

Alternative F-1120 form changes

Note: Refer to the 2023 Alternative Forms Requirements Guide for barcode and OCR line specifications.

1. Return, Page 1 of 6:
 - a) Changed revision date from '01/22' to '01/23'.
 - b) Changed effective date from '01/22' to '01/23'.
 - c) Changed barcode first two digits to '23'.
 - d) Upper OCR Line:
 - Changed Vendor ID portion from '82xx' to '83xx'.
 - Changed Applied Date portion from '2021' to '2022'.
 - e) Changed calendar year begin and end years from '2021' to '2022'.
 - f) Changed tax rate on Line 11, from '3.535%' to '5.5%'.
 - g) Coupon Section:
 - Changed revision date from '01/22' to '01/23'.
 - Line 53:
 - Column B will now be Schedule 1, Line 25 instead of Schedule 1, Line 23 due to Schedule 1 revisions.
 - Line 54:
 - Column A - Changed tax year begin from '2021' to '2022'.
 - Column B – Will now be Schedule 2, Line 13 instead of Schedule 2, Line 14 due to Schedule 2 revisions.
 - Column D – Will now be Schedule 5, Line 20 instead of Schedule 5, Line 18 due to Schedule 5 revisions.
 - Line 55:
 - Column A – Changed Ending Tax Year from '2021' to '2022'.
 - Line 56:
 - Column C – Will now be Schedule 5, Line 21 instead of Schedule 5, Line 19 due to Schedule 5 revisions.
 - h) Lower OCR Line:
 - Changed Vendor ID portion from '82xx' to '83xx'.
 - Changed Applied Date portion from '2021' to '2022'.
2. Return, Page 2 of 6:
 - a) Changed revision date from '01/22' to '01/23'.
 - b) Changed barcode first two digits to '23'.
 - c) In the black bar line of "All Taxpayers Must Answer Questions A through M Below", changed "through M" to "through L".
3. Data Page 1 of 2:
 - a) Changed revision date from '01/22' to '01/23'.
 - b) Changed barcode first two digits to '23'.
 - c) Data Section:

- Line 12:
 - Column C – Will now be Schedule 1, Line 16 instead of Schedule 1, Line 10 due to Schedule 5 revisions.
- Line 14:
 - Column C – Will now be Schedule 1, Line 17 instead of Schedule 1, Line 11 due to Schedule 5 revisions.
- Line 16:
 - Column C – Will now be Schedule 1, Line 18 instead of Schedule 1, Line 12 due to Schedule 5 revisions.
- Line 18:
 - Column C – Will now be Schedule 1, Line 19 instead of Schedule 1, Line 13 due to Schedule 5 revisions.
- Line 20:
 - Column C – Will now be Schedule 1, Line 20 instead of Schedule 1, Line 14 due to Schedule 5 revisions.
- Line 22:
 - Column C – Will now be Schedule 1, Line 21 instead of Schedule 1, Line 15 due to Schedule 5 revisions.
- Line 24:
 - Column C – Will now be Schedule 1, Line 22 instead of Schedule 1, Line 16 due to Schedule 5 revisions.
- Line 26:
 - Column B – Will now be Schedule 1, Line 1 instead of Unused, due to Schedule 1 revisions.
 - Column C – Will now be Schedule 1, Line 23 instead of Schedule 1, Line 17 due to Schedule 1 revisions.
- Line 28:
 - Column B – Will now be Schedule 1, Line 2 instead of Unused, due to Schedule 1 revisions.
 - Column C – Will now be Schedule 1, Line 24 instead of Schedule 1, Line 18 due to Schedule 1 revisions.
- Line 30:
 - Column B – Will now be Schedule 1, Line 3 instead of Unused, due to Schedule 1 revisions.
 - Column C – Will now be Unused instead of Schedule 1, Line 19 due to Schedule 1 revisions.
- Line 32:
 - Column B – Will now be Schedule 1, Line 4 instead of Unused, due to Schedule 1 revisions.
 - Column C – Will now be Unused instead of Schedule 1, Line 20 due to Schedule 1 revisions.
- Line 34:
 - Column B – Will now be Schedule 1, Line 5 instead of Unused, due to Schedule 1 revisions.
 - Column C – Will now be Unused instead of Schedule 1, Line 21 due to Schedule

1 revisions.

- Line 36:
 - Column B – Will now be Schedule 1, Line 6 instead of Unused, due to Schedule 1 revisions.
 - Column C – Will now be Unused instead of Schedule 1, Line 22 due to Schedule 1 revisions.
- Line 38:
 - Column B – Will now be Schedule 1, Line 7 instead of Schedule 1, Line 1, due to Schedule 1 revisions.
- Line 40:
 - Column B – Will now be Schedule 1, Line 8 instead of Schedule 1, Line 2, due to Schedule 1 revisions.
- Line 42:
 - Column B – Will now be Schedule 1, Line 9 instead of Schedule 1, Line 3, due to Schedule 1 revisions.
- Line 44:
 - Column B – Will now be Schedule 1, Line 10 instead of Schedule 1, Line 4, due to Schedule 1 revisions.
- Line 46:
 - Column B – Will now be Schedule 1, Line 11 instead of Schedule 1, Line 5, due to Schedule 1 revisions.
- Line 48:
 - Column B – Will now be Schedule 1, Line 12 instead of Schedule 1, Line 6, due to Schedule 1 revisions.
- Line 50:
 - Column B – Will now be Schedule 1, Line 13 instead of Schedule 1, Line 7, due to Schedule 1 revisions.
- Line 52:
 - Column B – Will now be Schedule 1, Line 14 instead of Schedule 1, Line 8, due to Schedule 1 revisions.
- Line 54:
 - Column B – Will now be Schedule 1, Line 15 instead of Schedule 1, Line 9, due to Schedule 1 revisions.

4. Data Page 2 of 2:

- a) Changed revision date from '01/22' to '01/23'.
- b) Changed barcode first two digits to '23'.
- c) Data Section:
 - Line 12:
 - Column D – Will now be Schedule 5, Line 19 instead of Unused due to Schedule 5 revisions.
 - Line 14:
 - Column D – Will now be Schedule 5, Line 20 instead of Unused due to Schedule 5 revisions.

- d) Changed Data Line 32, Column D to a single left justified zero (The deleted Schedule II, Line 13 amount).
- e) Data Column B:
 - Lines 26 – Changed from single left justified zero to '012345678901234' for repositioned Schedule 1, Line 1.
 - Lines 28 – Changed from single left justified zero to '012345678901234' for repositioned Schedule 1, Line 2.
 - Lines 30 – Changed from single left justified zero to '012345678901234' for repositioned Schedule 1, Line 3.

 - Lines 32 – Changed from single left justified zero to '012345678901234' for repositioned Schedule 1, Line 4.
 - Lines 34 – Changed from single left justified zero to '012345678901234' for repositioned Schedule 1, Line 5.
 - Lines 36 – Changed from single left justified zero to '012345678901234' for repositioned Schedule 1, Line 6.

5. Data Page 2 of 2:

- a) Changed revision date from '01/22' to '01/23'.
- b) Changed barcode first two digits to 23.
- c) Data Column B:
 - Lines 26 – Changed from single left justified zero to '012345678901234' for repositioned Schedule 1, Line 1.
 - Lines 28 – Changed from single left justified zero to '012345678901234' for repositioned Schedule 1, Line 2.
 - Lines 30 – Changed from single left justified zero to '012345678901234' for repositioned Schedule 1, Line 3.
 - Lines 32 – Changed from single left justified zero to '012345678901234' for repositioned Schedule 1, Line 4.
 - Lines 34 – Changed from single left justified zero to '012345678901234' for repositioned Schedule 1, Line 5.
 - Lines 36 – Changed from single left justified zero to '012345678901234' for repositioned Schedule 1, Line 6.

6. Return, Page 3 of 6:

- a) Changed revision date from '01/22' to '01/23'.
- b) Changed barcode first two digits to 23.
- c) Schedule I:
 - Reworded line 13 to read: 'New Worlds Reading Initiative credit'.
 - Renumbered original lines 14-21 as 15-22 in both columns.
 - Inserted a new Line 14: '14. Strong families tax credit (AKA credit for contributions to eligible charitable organizations)'
 - Renumbered original lines 22-23 as 24-25 in both columns.
 - Inserted a new Line 23: '23. Internship tax credit'
 - Line 25: Changed to read "Total Lines 1 through 24... (Instead of through 22).
- d) Schedule II:
 - Deleted Line 9.
 - Renumbered lines 10-14 as 9-13 in both columns.

- Line 24: Changed to read “Total Lines 1 through 12.” (Instead of through 13).

7. Return, Page 4 of 6:

- a) Changed revision date from ‘01/22’ to ‘01/23’.

8. Return, Page 5 of 6:

- a) Changed revision date from ‘01/22’ to ‘01/23’.

- b) Schedule V:

- Line 13: Changed to read “New Worlds Reading Initiative credit” (attach certificate)”
- Renumbered lines 14-17 as 15-18 in both columns.
- Inserted a new Line 14: “14. Strong families tax credit (AKA credit for contributions to eligible charitable organizations) (attach certificate)”
- Renumbered current lines 18-19 as 20-21 in both columns.
- Inserted a new Line 19: “19. Internship tax credit”
- Line 21: Changed portion “sum of Lines 1 through 18” to read “sum of Lines 1 through 20”.

9. Return, Page 6 of 6:

- a) Changed revision date from ‘01/22’ to ‘01/23’.
- b) Changed year from ‘2022’ to ‘2023’.



Florida Corporate Income/Franchise Tax Return

Company ID Here

FEIN 01-2345678

F-1120, R. 01/23

Rule 12C-1.051

Florida Administrative Code

Effective 01/23

Page 1 of 6

For calendar year 2022 or tax year beginning

2022 ending

83XX02022123100020050379301234567800009

Name FDOR - Corporate Test
Address 5050 W Tennessee Street
City/State/ZIP Tallahassee, FL 32399-0141

Check here if any changes have been made to name or address



Computation of Florida Net Income Tax

Table with 3 columns: Description, Check here if negative, and Amount. Rows include Federal taxable income, State income taxes, Additions to federal taxable income, Total of Lines 1, 2 and 3, Subtractions from federal taxable income, Adjusted federal income, Florida portion of adjusted federal income, Nonbusiness income allocated to Florida, Florida exemption, Florida net income, Tax due, Credits against the tax, Total corporate income/franchise tax due, Penalties, Interest, Total amount due, and Refund.

PERF LINE-----

Payment Coupon for Florida Corporate Income Tax Return
Do Not Detach

Company ID Here

F-1120 R. 01/23

To ensure proper credit to your account, enclose your check with tax return when mailing.

Name FDOR - Corporate Test
Address 5050 W Tennessee Street
City/State/ZIP Tallahassee, FL 32399-0141

If 6/30 year end, return is due 1st day of the 4th month after the close of the taxable year, otherwise return is due 1st day of the 5th month after the close of the taxable year.

Table with 4 columns of numbers: 012345678, 012345678901234, 0, 012345678901234

012345678901234

83XX 0 20221231 0002005037 9 3012345678 0000 9



FEIN

01-2345678

This return is considered incomplete unless a copy of the federal return is attached.

If your return is not signed, or improperly signed and verified, it will be subject to a penalty. The statute of limitations will not start until your return is properly signed and verified. Your return must be completed in its entirety.

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 PTIN
Paid preparers only	Firm's name (or yours if self-employed) and address	FEIN	
		ZIP	

All Taxpayers Must Answer Questions A Through L Below — See Instructions

- A. State of incorporation: _____
- B. Florida Secretary of State document number: _____
- C. Florida consolidated return? **YES** **NO**
- D. Initial return Final return (final federal return filed)
- E. Principal Business Activity Code (as pertains to Florida)
- F. A Florida extension of time was timely filed? **YES** **NO**
- G-1. Corporation is a member of a controlled group? **YES** **NO** If yes, attach list.
- G-2. Part of a federal consolidated return? **YES** **NO** If yes, provide:
FEIN from federal consolidated return: _____
Name of corporation: _____
- G-3. The federal common parent has sales, property, or payroll in Florida? **YES** **NO**
- H. Location of corporate books: _____
City: _____ State: _____ ZIP: _____
- I. Taxpayer is a member of a Florida partnership or joint venture? **YES** **NO**
- J. Enter date of latest IRS audit: _____
a) List years examined: _____
- K. Contact person concerning this return: _____
a) Contact person telephone number: (_____) _____
b) Contact person e-mail address: _____
- L. Type of federal return filed 1120 1120S or _____



Online Information Reporting Requirement

Visit the Department website to obtain a list of the required information, due date, penalty rate and application to enter the information. (See section 220.27, Florida Statutes)

Where to Send Payments and Returns

Make check payable to and mail with return to:
Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 19), send your return to:
Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

Remember:

- ✓ **Make your check payable to the Florida Department of Revenue.**
- ✓ **Write your FEIN on your check.**
- ✓ **Sign your check and return.**
- ✓ **Attach a copy of your federal return.**
- ✓ **Attach a copy of your Florida Form F-7004 (extension of time) if applicable.**



NAME FEIN TAXABLE YEAR ENDING

Schedule I — Additions and/or Adjustments to Federal Taxable Income

1. Interest excluded from federal taxable income (see instructions)	1.
2. Undistributed net long-term capital gains (see instructions)	2.
3. Net operating loss deduction (attach schedule)	3.
4. Net capital loss carryover (attach schedule)	4.
5. Excess charitable contribution carryover (attach schedule)	5.
6. Employee benefit plan contribution carryover (attach schedule)	6.
7. Enterprise zone jobs credit (Florida Form F-1156Z)	7.
8. Ad valorem taxes allowable as an enterprise zone property tax credit (Florida Form F-1158Z)	8.
9. Guaranty association assessment(s) credit	9.
10. Rural and/or urban high-crime area job tax credits	10.
11. State housing tax credit	11.
12. Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations)	12.
13. New worlds reading initiative credit	13.
14. Strong families tax credit (credit for contributions to eligible charitable organizations)	14.
15. New markets tax credit	15.
16. Entertainment industry tax credit	16.
17. Research and development tax credit	17.
18. Energy economic zone tax credit	18.
19. s.168(k), IRC, special bonus depreciation	19.
20. Depreciation of qualified improvement property (see instructions)	20.
21. Expenses for business meals provided by a restaurant (see instructions)	21.
22. Film, television, and live theatrical production expenses (see instructions)	22.
23. Internship tax credit	23.
24. Other additions (attach schedule)	24.
25. Total Lines 1 through 24. Enter total on this line and on Page 1, Line 3.	25.

Schedule II — Subtractions from Federal Taxable Income

1. Gross foreign source income less attributable expenses (a) Enter s. 78, IRC, income \$ _____ (b) plus s. 862, IRC, dividends \$ _____ (c) plus s. 951A, IRC, income \$ _____ (d) less direct and indirect expenses and related amounts deducted under s. 250, IRC \$ _____ <div style="text-align: right;">Total ▶</div>	1.
2. Gross subpart F income less attributable expenses (a) Enter s. 951, IRC, subpart F income \$ _____ (b) less direct and indirect expenses \$ _____ <div style="text-align: right;">Total ▶</div>	2.
Note: Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.	
3. Florida net operating loss carryover deduction (see instructions)	3.
4. Florida net capital loss carryover deduction (see instructions)	4.
5. Florida excess charitable contribution carryover (see instructions)	5.
6. Florida employee benefit plan contribution carryover (see instructions)	6.
7. Nonbusiness income (from Schedule R, Line 3)	7.
8. Eligible net income of an international banking facility (see instructions)	8.
9. s. 168(k), IRC, special bonus depreciation (see instructions)	9.
10. Depreciation of qualified improvement property (see instructions)	10.
11. Film, television, and live theatrical production expenses (see instructions)	11.
12. Other subtractions (attach schedule)	12.
13. Total Lines 1 through 12. Enter total on this line and on Page 1, Line 5.	13.



NAME

FEIN

TAXABLE YEAR ENDING

Schedule III — Apportionment of Adjusted Federal Income

III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.					
	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Page 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)				X 25% or _____	
2. Payroll				X 25% or _____	
3. Sales (Schedule III-C below)				X 50% or _____	
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column [e]). Enter here and on Schedule IV, Line 2.					
III-B For use in computing average value of property (use original cost).	WITHIN FLORIDA		TOTAL EVERYWHERE		
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year	
1. Inventories of raw material, work in process, finished goods					
2. Buildings and other depreciable assets					
3. Land owned					
4. Other tangible and intangible (financial org. only) assets (attach schedule)					
5. Total (Lines 1 through 4)					
6. Average value of property					
a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida)..... 6a. _____					
b. Add Line 5, Columns (c) and (d) and divide by 2 (for total everywhere)..... 6b. _____					
7. Rented property (8 times net annual rent)					
a. Rented property in Florida 7a. _____					
b. Rented property Everywhere 7b. _____					
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).					
a. Enter Lines 6 a. plus 7 a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida 8a. _____					
b. Enter Lines 6 b. plus 7 b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere..... 8b. _____					
III-C Sales Factor			(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	
1. Sales (gross receipts)			N/A		
2. Sales delivered or shipped to Florida purchasers				N/A	
3. Other gross receipts (rents, royalties, interest, etc. when applicable)					
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns [a] and [b])					
III-D Special Apportionment Fractions (see instructions)		(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ([a] ÷ [b]) Rounded to Six Decimal Places	
1. Insurance companies (attach copy of Schedule T—Annual Report)					
2. Transportation services					

Schedule IV — Computation of Florida Portion of Adjusted Federal Income

1. Apportionable adjusted federal income from Page 1, Line 6	1.
2. Florida apportionment fraction (Schedule III-A, Line 4)	2.
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.
4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.
7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.



NAME

FEIN

TAXABLE YEAR ENDING

Schedule V — Credits Against the Corporate Income/Franchise Tax

1.	Florida health maintenance organization consumer assistance assessment credit (attach assessment notice)	1.
2.	Capital investment tax credit (attach certification letter)	2.
3.	Enterprise zone jobs credit (from Florida Form F-1156Z attached)	3.
4.	Community contribution tax credit (attach certification letter)	4.
5.	Enterprise zone property tax credit (from Florida Form F-1158Z attached)	5.
6.	Rural job tax credit (attach certification letter)	6.
7.	Urban high-crime area job tax credit (attach certification letter)	7.
8.	Hazardous waste facility tax credit	8.
9.	Florida alternative minimum tax (AMT) credit	9.
10.	Contaminated site rehabilitation tax credit (voluntary cleanup tax credit) (attach tax credit certificate)	10.
11.	State housing tax credit (attach certification letter)	11.
12.	Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations) (attach certificate)	12.
13.	New worlds reading initiative credit (attach certificate)	13.
14.	Strong families tax credit (credit for contributions to eligible charitable organizations) (attach certificate)	14.
15.	New markets tax credit	15.
16.	Entertainment industry tax credit	16.
17.	Research and development tax credit	17.
18.	Energy economic zone tax credit	18.
19.	Internship tax credit	19.
20.	Other credits (attach schedule)	20.
21.	Total credits against the tax (sum of Lines 1 through 20 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	21.

Schedule R — Nonbusiness Income

Line 1. Nonbusiness income (loss) allocated to Florida

<u>Type</u>	<u>Amount</u>
_____	_____
_____	_____
_____	_____
Total allocated to Florida.....	1. _____
(Enter here and on Page 1, Line 8)	

Line 2. Nonbusiness income (loss) allocated elsewhere

<u>Type</u>	<u>State/country allocated to</u>	<u>Amount</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total allocated elsewhere		2. _____

Line 3. Total nonbusiness income

Grand total. Total of Lines 1 and 2.....	3. _____
(Enter here and on Schedule II, Line 7)	



NAME

FEIN

TAXABLE YEAR ENDING

Estimated Tax Worksheet

For Taxable Years Beginning On or After January 1, 2023

1. Florida income expected in taxable year	1.	\$	
2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 14 of Florida Form F-1120N)	2.	\$	
3. Estimated Florida net income (Line 1 less Line 2)	3.	\$	
4. Total Estimated Florida tax (4.458% of Line 3)		\$	
Less: Credits against the tax		\$	

5. Computation of installments:

Payment due dates and payment amounts:	If 6/30 year end, last day of 4th month, otherwise last day of 5th month - Enter 0.25 of Line 4	5a.	
	Last day of 6 th month - Enter 0.25 of Line 4	5b.	
	Last day of 9 th month - Enter 0.25 of Line 4	5c.	
	Last day of fiscal year - Enter 0.25 of Line 4	5d.	

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Florida Form F-1120ES).

1. Amended estimated tax	1.	\$	
2. Less:			
(a) Amount of overpayment from last year elected for credit to estimated tax and applied to date	2a.	-	
(b) Payments made on estimated tax declaration (Florida Form F-1120ES)	2b.	-	
(c) Total of Lines 2(a) and 2(b)	2c.	\$	
3. Unpaid balance (Line 1 less Line 2(c))	3.	\$	
4. Amount to be paid (Line 3 divided by number of remaining installments)	4.	\$	

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-1120N	Instructions for Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax	Rule 12C-1.051, F.A.C.