

Governmental Leasehold Intangible Personal Property Tax Application for Extension of Time to File Return

DR-602G R. 01/16 TC Rule 12C-2.0115 Florida Administrative Code Effective 01/16

Taxable year:

	d complete Section A and Section C	Federal Employer Identification Number:	
Section A (<i>To be completed by taxpayer</i>) In order to expedite your request for an extension of time to file your return, we need your Federal Employer Identification Number (FEIN).		Social Security Number (if no FEIN):	
		Business Partner #:	
		Contract Object #:	
Name:		Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN	
		is authorized under state and federal law. Visit our Internet site at www.floridarevenue.com and select "Privacy Notice" for more information	
	State: ZIP:		
Oity		Check here if you transmitted funds electronically	
	postmarked or signed after the original o		
2.	Other (Explanation)		
2.	Other (Explanation)	Name and Title	
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INSTRUCTIONS FOR FILING FORM DR-602G

Who May File - This application is to be used by a taxpayer to request an extension of time to file a governmental leasehold tax return.

When to File - Your application for extension must be filed on or before June 30 of the tax year. Applications postmarked after this date will be denied regardless of whether June 30 falls on a Saturday, Sunday or state or federal holiday.

How to File - For each return required to be filed, a separate application for extension of time must be filed. Blanket requests for extensions of time for filing more than one return will not be granted.

Where to File - Submit applications for extension of time to: Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0100

How Your Extension of Time Will Affect Your Tax

Return - An extension of time will be granted for filing the return or reporting and paying the tax due required under Chapter 199, F.S. The extension covers penalty only. Interest is due on tax not paid on or before June 30. You will be notified by the Department of Revenue **only** if the extension is denied.

Tax Rate - The tax rate is .0005, or 1/2 mill per \$1,000.

Length of Extension - The return and payment **must** be postmarked on or before September 30 to avoid penalty. The extension period will not be extended if September 30 falls on a weekend or holiday.

Discount Periods - An extension of time may not be used to extend the discount periods.

Penalties - No penalty will be assessed if the return is filed and taxes are paid during the extension period.

Failure to file the return **or** pay the tax due within the extended time (by September 30) will result in the assessment of penalties from the due date (June 30) until the date the return is filed **and** the tax is paid.

The penalties are:

- 1) A delinquency penalty of 10% per month or portion of a month not to exceed 50% of the tax due.
- A specific late-filing penalty of 10% per month or portion of a month, until the return is filed, not to exceed a maximum of 50% of the tax due.

*The combined total of the delinquency penalty and specific late filing penalty cannot exceed 10% per month or portion of a month, not to exceed a maximum of 50% of the tax due.

Interest - A floating rate of interest applies to underpayments and late payments of tax. The rate will be updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S.

Signature - The form must be signed by the taxpayer, a partner, an officer of the corporation, or a person authorized by the taxpayer.

*** DO NOT DETACH ***