



**Affidavit of No Florida Estate Tax Due
When Federal Return is Required**

**DR-313
R. 06/11
TC
Rule 12C-3.008
Florida Administrative Code
Effective 01/12**

(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 section 731.201, Florida Statutes, as the case may be, of the estate of _____.
(print name of decedent)
- The decedent referenced above 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 required to be filed for the estate.
- The estate does not owe Florida estate tax pursuant to Chapter 198, F.S.
- The estate is not required to file a Florida estate tax return (Form F-706) according to section 198.13(4), 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 penalties of perjury, I declare that I have read this Affidavit and the facts stated in it are true. This declaration is based on all information of which the personal representative has any knowledge [ss. 92.525(1)(b); 213.37; 837.06, F.S.].

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-313

File this form with the appropriate clerk of the court. Do not mail to the Florida Department of Revenue.

General Information

If Florida estate tax is not due and a federal estate tax return (federal Form 706 or 706-NA) is required to be filed, the personal representative is to complete Florida Form DR-313, *Affidavit of No Florida Estate Tax Due When Federal Return is Required*, provided a Florida return is not due according to section 198.13(4), F.S.

NOTE:

- A) 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.
- B) Estates that are not required to file federal Form 706 or 706A, should use form DR-312, *Affidavit of No Florida Estate Tax Due*.

When to Use Form DR-313

This form is used when:

- the decedent's date of death is on or after January 1, 2005,
- the estate is not subject to Florida estate tax under Chapter 198, F.S.,
- a federal estate tax return (federal Form 706 or 706-NA) is required to be filed, and
- a Florida return is not due according to section 198.13(4), F.S.

Form DR-313 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 for which the DR-313 has been duly filed and federal Form 706 or 706-NA is due.

Where to File Form DR-313

Form DR-313 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. **Do not** send this form to the Florida Department of Revenue.

If an administration proceeding is pending for an estate, Form DR-313 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-313. 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.

Federal thresholds for filing federal Form 706 and 706-NA:

For current and prior year federal threshold information, please visit the Internal Revenue Service (IRS) Internet site at www.irs.gov or contact your local IRS office.

For Information and Forms



Information and forms are available on our Internet site at
www.myflorida.com/dor



For a written reply to **tax questions**, write:
Taxpayer Services Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32304-0112



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.



Reference Material

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



Persons with hearing or speech impairments may call the TDD at 800-367-8331 or 850-922-1115.