

## 2022 Scannable Alternative Forms Examples

### Alternative F-1120 form changes for tax year 2021

**Note:** Refer to the 2022 Alternative Forms Requirements Guide for barcode and OCR line changes.

1. Return, Page 1 of 6:
  - a. Changed revision date from '01/20' to '01/22'.
  - b. Changed effective date from '01/20' to '01/22'.
  - c. Changed calendar year or tax year begin and end years from '2020' to '2021'.
  - d. Changed tax rate on Line 11, from '4.458%' to '3.535%'.
  - e. Return Coupon Section:
    - Changed revision date from '01/20' to '01/22'.
    - Field Ref 3: Changed from Schedule I, Line 20 to Line 23.
    - Field Ref 7: Changed from Schedule II, Line 12, to Line 14.
2. Return, Page 2 of 6:
  - a. Changed revision date from '01/20' to '01/22'.
  - b. Removed 'Online Information Reporting Requirement' section.
3. Data Page 1 of 2:
  - a. Changed revision date from '01/20' to '01/22'.
  - b. Changed from the unused column of '0' to '012345678901234' in the following:
    - Field Ref 41, Line 30, Begin Column 60 for Schedule II, Line 12.
    - Field Ref 44, Line 32, Begin Column 42 for Schedule I, Line 20.
    - Field Ref 45, Line 32, Begin Column 60 for Schedule II, Line 13.
    - Field Ref 48, Line 34, Begin Column 42 for Schedule I, Line 21.
    - Field Ref 52, Line 36, Begin Column 42 for Schedule 1, Line 22.
4. Data Page 2 of 2:
  - a. Changed revision date from '01/20' to '01/22'.
5. Return, Page 3 of 6:
  - a. Changed revision date from '01/20' to '01/22'.
  - b. Schedule I:
    - Line 12: Added "(AKA credit for contributions to nonprofit scholarship-funding organizations)" in description,
    - Addition of Line 19, Depreciation of qualified improvement property,
    - Addition of Line 20, Expenses for business meals provided by a restaurant,
    - Addition of Line 21, Film, television, and live theatrical production expenses,
    - Renumbering. Other additions was previously Line 19 and is now Line 22,
    - Renumbering. Total was previously Line 20 and is now Line 23.
  - c. Schedule II:
    - Addition of Line 11, Depreciation of qualified improvement property,
    - Addition of Line 12, Film, Television and Live Theatrical Expenses,

- Renumbering. Other subtractions was previously Line 11 and is now Line 13,
- Renumbering. Total was previously Line 12 and is now Line 14.

6. Return, Page 4 of 6:

- a. Changed revision date from '01/20' to '01/22'.

7. Return, Page 5 of 6:

- a. Changed revision date from '01/20' to '01/22'.
- b. Schedule V:
  - Line 10: Added "(AKA voluntary cleanup tax credit)" in description.
  - Line 12: Added "(AKA credit for contributions to nonprofit scholarship-funding organizations)" in description.

8. Return, Page 6 of 6:

- a. Changed revision date from '01/20' to '01/22'.
- b. Changed year from '2020' to '2022'.
- c. Line 4 of Estimated Tax Worksheet: Changed tax rate from '4.458%' to '5.5%'.



Florida Corporate Income/Franchise Tax Return

Company ID Here

FEIN 01-2345678

F-1120, R. 01/22

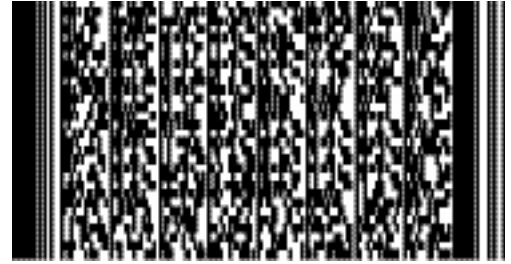
Rule 12C-1.051
Florida Administrative Code
Effective 01/22
Page 1 of 6

For calendar year 2021 or tax year beginning
, 2021 ending

82XX02021123100020050379301234567800009

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 2 columns: Description 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, Payment credits, Total amount due, Credit, and Refund.

PERF LINE----- Company ID Here

Payment Coupon for Florida Corporate Income Tax Return

Do Not Detach

YEAR ENDING \_\_\_/\_\_\_/\_\_\_

F-1120
R. 01/22

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.

012345678 012345678901234 0 012345678901234
20210101 012345678901234 0 012345678901234
20211231 012345678901234 0 0
00000000 .012345 012345678901234 0
001 012345678901234 012345678901234 0
101 012345678901234 012345678901234 0
012345678901234 012345678901234 012345678901234 0
012345678901234 012345678901234 012345678901234 012345678901234

012345678901234

82XX 0 20211231 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	
Paid preparers only	Firm's name (or yours if self-employed) and address	FEIN	Preparer's PTIN
		ZIP	

**All Taxpayers Must Answer Questions A Through M 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 \_\_\_\_\_



**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 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 Credits (AKA credit for contributions for nonprofit scholarship-funding organizations)	12.
13. Florida Renewable energy production tax credit	13.
14. New markets tax credit	14.
15. Entertainment industry tax credit	15.
16. Research and Development tax credit	16.
17. Energy Economic Zone tax credit	17.
18. s. 168(k) IRC special bonus depreciation	18.
19. Qualified Improvement Property Decoupling.	19.
20. Business Meal Expenses at a Restaurant.	20.
21. Film, Television, and Live theatrical production expenses.	21.
22. Other additions (attach schedule)	22.
23. Total Lines 1 through 22. Enter total on Line 23 and on Page 1, Line 3.	23.

### 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 \$ _____ <span style="float: right;">Total ►</span>	1.
2. Gross subpart F income less attributable expenses (a) Enter s. 951, IRC subpart F income \$ _____ (b) less direct and indirect expenses \$ _____ <span style="float: right;">Total ►</span>	2.
<b>Note:</b> 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.179, IRC expense (see instructions)	9.
10. s. 168(k), IRC special bonus depreciation (see instructions)	10.
11. Depreciation of qualified improvement property	11.
12. Film, Television, and Live Theatrical Expenses..	12.
13. Other subtractions (attach statement)	13.
14. Total Lines 1 through 13. Enter total on Line 14 and on Page 1, Line 5.	14.



NAME

FEIN

TAXABLE YEAR ENDING

### Schedule III – Apportionment of Adjusted Federal Income

<b>III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.</b>					
	(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.					
<b>III-B For use in computing average value of property (use original cost).</b>	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. _____					
<b>III-C Sales Factor</b>			(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])					
<b>III-D Special Apportionment Fractions</b> (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 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 (AKA voluntary cleanup tax credit) (attach tax credit certificate)	10.
11.	State housing tax credit (attach certification letter)	11.
12.	Florida Tax Credit: Scholarship Program Credits. (AKA credit for contributions to nonprofit scholarship-funding organizations) (attach certificate)	12.
13.	Florida renewable energy production tax credit	13.
14.	New markets tax credit	14.
15.	Entertainment industry tax credit	15.
16.	Research and Development tax credit	16.
17.	Energy Economic Zone tax credit	17.
18.	Other credits (attach schedule)	18.
19.	Total credits against the tax (sum of Lines 1 through 18 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	19.

**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, 2022

- |  |    |          |  |
|--|----|----------|--|
| 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 (5.5% of Line 3) .....  |    | \$ _____ |  |
| Less: Credits against the tax .....  | 4. | \$ _____ |  |

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 <sup>th</sup> month - Enter 0.25 of Line 4 .....  | 5b. | _____ |
|  | Last day of 9 <sup>th</sup> 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](http://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.