

# Bulletin

## FLORIDA BULLETIN 05-04

TO: ALL AGENTS AND TITLE PLANT OPERATIONS  
FROM: UNDERWRITING DEPARTMENT  
DATE: OCTOBER 12, 2005  
RE: CHANGES TO FORMS DR-312 AND DR-301

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On July 26, 2005, the Florida Department of Revenue (the "Department") issued a Tax Information Publication regarding new requirements for using Form DR-312 and Form DR-301. According to the Department, estates of decedents who died **prior** to January 1, 2000, are no longer required to file a Preliminary Notice and Report (Form DR-301) with the Department **when no tax is due**. If Florida estate tax is not due and a federal estate tax return is not required to be filed, the personal representative of such estate may now complete Florida Form DR-312, Affidavit of No Florida Estate Tax Due. Form DR-312 should be filed with the appropriate Clerk of the Court and not mailed to the Department of Revenue. Prior to this time, Form DR-312 was only used for applicable estates of decedents who died after January 1, 2000.

The Department will no longer issue Non-taxable Certificates for estates of persons who died before January 1, 2000, for which the Form DR-312 has been duly filed and no Form 706 or 706-NA is due. Form DR-312 removes the Department's estate tax lien.

Please note, that the definition of "personal representative" in Chapter 198, *Florida Statutes* (F.S.), includes any person who is in actual or constructive possession of the decedent's property. Therefore, Form DR-312 may be used by "persons in possession" of any property included in the decedent's gross estate.

Should you have any questions, please contact your Old Republic Underwriting Department.

**This Bulletin is to become a permanent part of your Bulletin Manual,  
and you are to comply with the requirements contained herein.**