Florida Corporate Income/Franchise Tax Return

R. 01/13 Rule 12C-1.051 Florida Administrative Code Effective 01/15

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0	Use black ink. Example A - Handwritten Example B - Typed 123456789 0123456789 beginning	0	or tax ,	year		[eck ho ne or			chang	ges	have	e bee	en ma	ade t	0	٦
F	ederal Employer Identification Number (FEIN)						C	OR on	use				1			1]	\square
Fe	Computation of Florida Net Income Tax			1									/						
1.	Federal taxable income (see instructions).	k horo							—-U	S Do	llar	s —						Ce	nts
	Attach pages 1–5 of federal return if neg	gative		1.															
2.	State income taxes deducted in computing federal taxable income (attach schedule) if neg	k here gative		2.															
3.	Check Additions to federal taxable income (from Schedule I) if neg			3.									ĺ						
4.	Check Total of Lines 1, 2, and 3 if neg	k here gative		4.		Ĵ,				ļ			ĺ,						
5.	Check Subtractions from federal taxable income (from Schedule II) if neg	k here gative	•	5.),				ļ			j,						
6.	Adjusted federal income (Line 4 minus Line 5) if neg	k here gative		6.		_,				,],[
7.	Florida portion of adjusted federal income (see instructions)	C i	Check I f nega	nere tive		7.				,],[
8.	Nonbusiness income allocated to Florida (from Schedule R)		Check I f nega			8.				,			,				•		
9.	Florida exemption					9.							_				•		
10.	Florida net income (Line 7 plus Line 8 minus Line 9)					10.													
11.	Tax due: 5.5% of Line 10 or amount from Schedule VI, whichever is greater instructions for Schedule VI)] [ĩΓ						
	(see instructions for Schedule VI)				••••					_			J.				-		
12.	Credits against the tax (from Schedule V)					12.				,			_				•		
13.	Total corporate income/franchise tax due (Line 11 minus Line 12)					13.													
-	Payment Coupon for Florida Corporate Income To ensure proper credit to your account, en YEAR M D Y Y Return is due ENDING M D D Y Y	nclos	se y	our c	che		vith	tax	c ret	urn	wh		nail	Ŭ		yea			120 1/15
		Т	atal a	maun	+ du					— US	DOL	LARS						CE	NTS
	Check here if you transmitted funds electronically	10		moun 1 Line		e													
	Enter name and address, if not pre-addressed:			al crec Line									ĺ						
	Name Address			ıl refur ı Line						ļ			Ĵ,						
	City/St ZIP	Ente		FEIN not pre-a	addres	sed													
									2									Γ	

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 c) Interest: F-2220 d) Other Line 14 Total ▶ 14. 15. Total of Lines 13 and 14	15. 16. 17. 17. 18. 19. 17. 19. 17. 19. 17. 19. 17. 19. 17. 19. 17. 19. 19. 17. 19. 19. 10. 11. 11. 12. 12. 13. 14. Deter that taxpayers Must Answer Questions A Through M Below — See Instructions 14. Preparer 15. 16. 17. 18. 19. 19. 10. 10. 11. 11. 12. 13. 14. Preparer 14. Preparer 14. Preparer 14. Preparer 14. Preparer 14. The federal consolidated return? YES N0 14. The federal consolidated return: 14. The feder
 16. Payment credits: Estimated tax payments 16a \$ Tentative tax payment 16b \$ Tentative tax payment coupon. If the amount is negative (overpayment), enter on Line 18 and/or Line 19	d tax payments 16a \$ tax payments 16b \$
Tentative tax payment 16b 16	it ax payment 16b \$
 17. Total amount due: Subtract Line 16 from Line 15. If positive, enter amount due here and on payment coupon. If the amount is negative (overpayment), enter on Line 18 and/or Line 19	Line 16 from Line 15. If positive, enter amount oupon. If the amount is negative (overpayment), 19
due here and on payment coupon. If the amount is negative (overpayment), enter on Line 18 and/or Line 19 17. 18. Credit: Enter amount of overpayment credited to next year's estimated tax here and on payment coupon 18. 19. Refund: Enter amount of overpayment to be refunded here and on payment coupon 19. If your return is considered incomplete unless a copy of the federal return is attached. If your return is not signed, or improperly signed and verified. Your return must be completed in its entirety. Image: Complete 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 Preparer's	bupon. If the amount is negative (overpayment), 17. rpayment credited to next year's estimated tax on
enter on Line 18 and/or Line 19	19 17. erpayment credited to next year's estimated tax on on n 18. verpayment to be refunded here and on payment coupon 19. his return is considered incomplete unless a copy of the federal return is attached. red, 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. (jury, 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, ation of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Title Preparer's Preparer's Print Date Feine Reter's Print Preparer's Print H-2. Part of a federal consolidated return? YES No I If federal return filed H-3. The federal common parent has sales, properly, or payroli in Florida? YES No I
here and on payment coupon 18. 19. Refund: Enter amount of overpayment to be refunded here and on payment coupon 19. Intrastructure 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 Title Preparer's Preparer's	on 18. verpayment to be refunded here and on payment coupon 19. his return is considered incomplete unless a copy of the federal return is attached. hed, 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. jury, 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, ation of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Title Preparer's Preparer's PriN Date Preparer's PriN Preparer's PriN PriN All Taxpayers Must Answer Questions A Through M Below — See Instructions H-2. Part of a federal consolidated return? YES No I If yes, provide: FEIN from federal consolidated return: No I H-2. The federal common parent has sales, properly, or payroll in Florida? YES No I No I H-3. The federal common parent has sales, properly, or payroll in Florida? YES No I
19. Refund: Enter amount of overpayment to be refunded here and on payment coupon 19. 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 Preparer Preparer's	verpayment to be refunded here and on payment coupon 19. his return is considered incomplete unless a copy of the federal return is attached. red, 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. jury. I declare that 1 have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, ation of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Title Preparer check if self- Preparer's PTIN Date Preparer's PTIN Date Preparer's PTIN Preparer's PTIN
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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 Preparer Preparer's	ned, 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. jury, 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, atton of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. e an original signature) Date Preparer check if self- Preparer's PTIN Preparet's PTIN P
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Sign here Signature of officer (must be an original signature) Date Preparer Preparer's	e an original signature) Date Title Preparer Check if self- employed FEIN II II II II II II II II II
Signature of officer (must be an original signature) Date Preparer Preparer's	e an original signature) Date Preparer Date Preparer's PTIN Preparer's PTIN Preparer's PTIN Preparer's PTIN Preparer's PTIN Preparer's PTIN Preparer's PTIN Preparer's PTIN Preparer's PTIN Preparer's PTIN Preparer's Preparer's PTIN Preparer's PTIN Preparer's Preparer's Preparer's PTIN Preparer's Preparers Preparery Preparers Preparers P
Preparer Preparer's	Date Preparer check if self-employed PTIN FEIN ZIP All Taxpayers Must Answer Questions A Through M Below — See Instructions H-2. Part of a federal consolidated return? YES NO es No al federal return filed) H-3. The federal common parent has sales, property, or payroll in Florida? YES NO
	Date employed FEIN ZIP All Taxpayers Must Answer Questions A Through M Below — See Instructions H-2. Part of a federal consolidated return? YES NO Image: No If yes, provide: FEIN Name of corporation: Name of corporation: H-3. The federal common parent has sales, property, or payroll in Florida? YES
Paid signature Date employed	FEIN ZIP All Taxpayers Must Answer Questions A Through M Below — See Instructions H-2. Part of a federal consolidated return? YES NO Image: Construction of the con
preparers	ZIP All Taxpayers Must Answer Questions A Through M Below — See Instructions
if self-employed)	H-2. Part of a federal consolidated return? YES NO I If yes, provide: FEIN from federal consolidated return:
	H-2. Part of a federal consolidated return? YES NO I If yes, provide: FEIN from federal consolidated return:
All Taxpayers Must Answer Questions A Through M Below – See Instructions	umber: FEIN from federal consolidated return: ES No all federal return filed) H-3. The federal common parent has sales, property, or payroll in Florida?
A. State of incorporation: H-2. Part of a federal consolidated return? YES 🛛 NO 🖵 If yes, provide:	ES No Name of corporation: all federal return filed) H-3. The federal common parent has sales, property, or payroll in Florida?
	al federal return filed) H-3. The federal common parent has sales, property, or payroll in Florida? YES NO
E. Taxpayer election section (s.) 220.03(5), Florida Statutes (F.S.) General Rule I. Location of corporate books:	
F. Principal Business Activity Code (as pertains to Florida) J. Taxpayer is a member of a Florida partnership or joint venture? YES NO	
K. Enter date of latest IRS audit:	
G. A Florida extension of time was timely filed? YES NO C and the contract paragraphic extension of time was timely filed?	a) List years examined:
H-1 Corporation is a member of a controlled group? YES 🔲 NO 🛄 If yes, attach list	
	L. Contact person concerning this return:
M. Type of federal return filed 1120S or	Ad group? YES D NO D If yes, attach list.
Where to Send Payments and Returns	Ad group? YES D NO D If yes, attach list.
Make check payable to and mail with return to:	L. Contact person concerning this return:
Florida Department of Revenue 5050 W Tennessee Street Make your check payable to the Florida Department of Revenue.	ad group? YES NO If yes, attach list. a) Contact person concerning this return:
Tallahassee FL 32399-0135	ad group? YES □ NO □ If yes, attach list. L. Contact person concerning this return:
if you are requesting a return (Line 19), send your return to:	ad group? YES NO If yes, attach list. (L. Contact person concerning this return:
PO Box 6440	L. Contact person concerning this return:
Tallahassee FL 32314-6440	L. Contact person concerning this return:
	L. Contact person concerning this return:
Attach a copy of your federal return.	 ad group? YES NO I If yes, attach list. a) Contact person concerning this return:

Form F-7004 (extension of time) if applicable.

NAME	FEIN	TAXABLE YEAR E	NDING
Schedule I – Additions and/or Adjustments to F	ederal Taxable Income	Column (a) For page 1	Column (b) For Schedule VI, AMT
1. Interest excluded from federal taxable income (see instructions)		1.	1.
2. Undistributed net long-term capital gains (see instructions)		2.	2.
3. Net operating loss deduction (attach schedule)		3.	3.
4. Net capital loss carryover (attach schedule)		4.	4.
5. Excess charitable contribution carryover (attach schedule)		5.	5.
6. Employee benefit plan contribution carryover (attach schedule)		6.	6.
7. Enterprise zone jobs credit (Florida Form F-1156Z)		7.	7.
8. Ad valorem taxes allowable as enterprise zone property tax credit (Florida	a Form F-1158Z)	8.	8.
9. Guaranty association assessment(s) credit		9.	9.
10. Rural and/or urban high crime area job tax credits		10.	10.
11. State housing tax credit		11.	11.
12. Credit for contributions to nonprofit scholarship funding organizations		12.	12.
13. Renewable energy tax credits		13.	13.
14. New markets tax credit		14.	14.
15. Entertainment industry tax credit		15.	15.
16. Research and Development tax credit		16.	16.
17. Energy Economic Zone tax credit		17.	17.
18. Other additions (attach statement)		18.	18.
 Total Lines 1 through 18 in Columns (a) and (b). Enter totals for each colu Page 1, Line 3 (of Florida Form F-1120). Column (b) total is also entered 		19.	19.

S	chedule II — Subtractions from Federal Taxable Income	Column (a) For page 1	Column (b) For Schedule VI, AMT
1.	Gross foreign source income less attributable expenses (a) Enter s. 78, IRC income \$ (b) plus s. 862, IRC dividends \$ (c) less direct and indirect expenses \$ Total ►	1.	1.
2.	Gross subpart F income less attributable expenses (a) Enter s. 951, IRC subpart F income \$ (b) less direct and indirect expenses \$ Total ►	2.	2.
No 3.	te: Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV. Florida net operating loss carryover deduction (see instructions)	3.	3.
4.	Florida net capital loss carryover deduction (see instructions)	4.	4.
5.	Florida excess charitable contribution carryover (see instructions)	5.	5. 6.
7.	Nonbusiness income (from Schedule R, Line 3)	7.	7.
8.	Eligible net income of an international banking facility (see instructions)	8.	8.
9.	s.179, IRC expense (see instructions)	9.	9.
10.	s. 168(k), IRC special bonus depreciation (see instructions)	10.	10.
11.	Other subtractions (attach statement)	11.	11.
12.	Total Lines 1 through 11 in Columns (a) and (b). Enter totals for each column on Line 12. Column (a) total is also entered on Page 1, Line 5 (of Florida Form F-1120). Column (b) total is also entered on Schedule VI, Line 5	12.	12.

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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. (b) (d) (e) (a) (c) WITHIN FLORIDA TOTAL EVERYWHERE Col. (a) \div Col. (b) Weight Weighted Factors If any factor in Column (b) is zero, (Numerator) (Denominator) Rounded to Six Decimal Rounded to Six Decimal see note on Page 9 of the instructions. Places 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. WITHIN FLORIDA TOTAL EVERYWHERE III-B For use in computing average value of property (use original cost). 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) 8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).

a. Enter Lines 6a. plus 7a. and also enter on Schedule III-A, Line 1, 8a. .

Column (a) for total average property in Florida..... b. Enter Lines 6b. plus 7b. 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 Column (a) Column (b) Adjusted Adjusted Federal Income AMT Income 1. 1. 1. Apportionable adjusted federal income from Page 1, Line 6 (or Line 6, Schedule VI for AMT in Col. [b]) 2. 2. 2. Florida apportionment fraction (Schedule III-A, Line 4 or Schedule III-D, Column [c]) 3. 3. 3 Tentative apportioned adjusted federal income (multiply Line 1 by Line 2) 4. 4. 4 Net operating loss carryover apportioned to Florida (attach schedule; see instructions) 5. 5. 5 Net capital loss carryover apportioned to Florida (attach schedule; see instructions) 6. 6. 6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions) 7. 7. 7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions) 8. 8. 8 Total carryovers apportioned to Florida (add Lines 4 through 7) 9. 9. 9 Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)

NAME

TAXABLE YEAR ENDING

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.	Emergency excise tax (EET) credit (see instructions and attach schedule)	8.
9.	Hazardous waste facility tax credit	9.
10.	Florida alternative minimum tax (AMT) credit	10.
11.	Contaminated site rehabilitation tax credit (attach tax credit certificate)	11.
12.	State housing tax credit (attach certification letter)	12.
13.	Credit for contributions to nonprofit scholarship-funding organizations (attach certificate)	13.
14.	Florida renewable energy technologies investment tax credit	14.
15.	Florida renewable energy production tax credit	15.
16.	New markets tax credit	16.
17.	Entertainment industry tax credit	17.
18.	Research and Development tax credit	18.
19.	Energy Economic Zone 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.

FEIN

Sc	Schedule VI — Computation of Florida Alternative Minimum Tax (AMT)								
1.	Federal alternative minimum taxable income after exemption (attach federal Form 4626)	1.							
2.	State income taxes deducted in computing federal taxable income (attach schedule)	2.							
3.	Additions to federal taxable income (from Schedule I, Column [b])	3.							
4.	Total of Lines 1 through 3	4.							
5.	Subtractions from federal taxable income (from Schedule II, Column [b])	5.							
6.	Adjusted federal alternative minimum taxable income (Line 4 minus Line 5)	6.							
7.	Florida portion of adjusted federal income (see instructions)	7.							
8.	Nonbusiness income allocated to Florida (see instructions)	8.							
9.	Florida exemption	9.							
10.	Florida net income (Line 7 plus Line 8 minus Line 9)	10.							
11.	Florida alternative minimum tax due (3.3% of Line 10). See instructions for Page 1, Line 11	11.							

NAME			FEIN	TAXABLE	YEAR ENDING
Sche	dule R – Nonbusines	ss Income			
Line 1.	Nonbusiness income (<u>Type</u>	loss) allocated to Florida	_		<u>Amount</u>
		a a 1, Line 8 or Schedule VI, Line 8 for AM			
Line 2.	Nonbusiness income (<u>Type</u>	loss) allocated elsewhere State/country allocat	<u>ed to</u>		Amount
	Total allocated elsewher	e			
Line 3.	Total nonbusiness inco Grand total. Total of Line (Enter here and on Sche	es 1 and 2			
<u> </u>		Estimated Tax Wor r Taxable Years Beginning On or taxable year	r After January	- ·	. \$
2.	Florida exemption \$50,000 (Florida Form F-1120N)	Members of a controlled group, see instruction	ns on Page 14 of		\$
	Total Estimated Florida tax Less: Credits against the ta * Taxpayers subject to federal alter	ne (Line 1 less Line 2)			
5.	Computation of installment	s:			
	Payment due dates and payment amounts:	Last day of 4 th month - Enter 0.25 of Line Last day of 6 th month - Enter 0.25 of Line Last day of 9 th month - Enter 0.25 of Line Last day of taxable year - Enter 0.25 of Li	4	5b 5c	
	-	x should change during the year, you may us ended amounts to be entered on the declara			
2.	Less: (a) Amount of overpayment to estimated tax and applie (b) Payments made on estimated	nt from last year elected for credit ed to date imated tax declaration (Florida Form F-1120E	2a \$ ES)2b \$		
	Unpaid balance (Line 1 less	2(b) s Line 2(c)) divided by number of remaining installments)		3. \$	