

2003

INSTRUCTIONS for Filing Florida Form DR-601I Intangible Personal Property Tax Return for Individual and Joint Filers

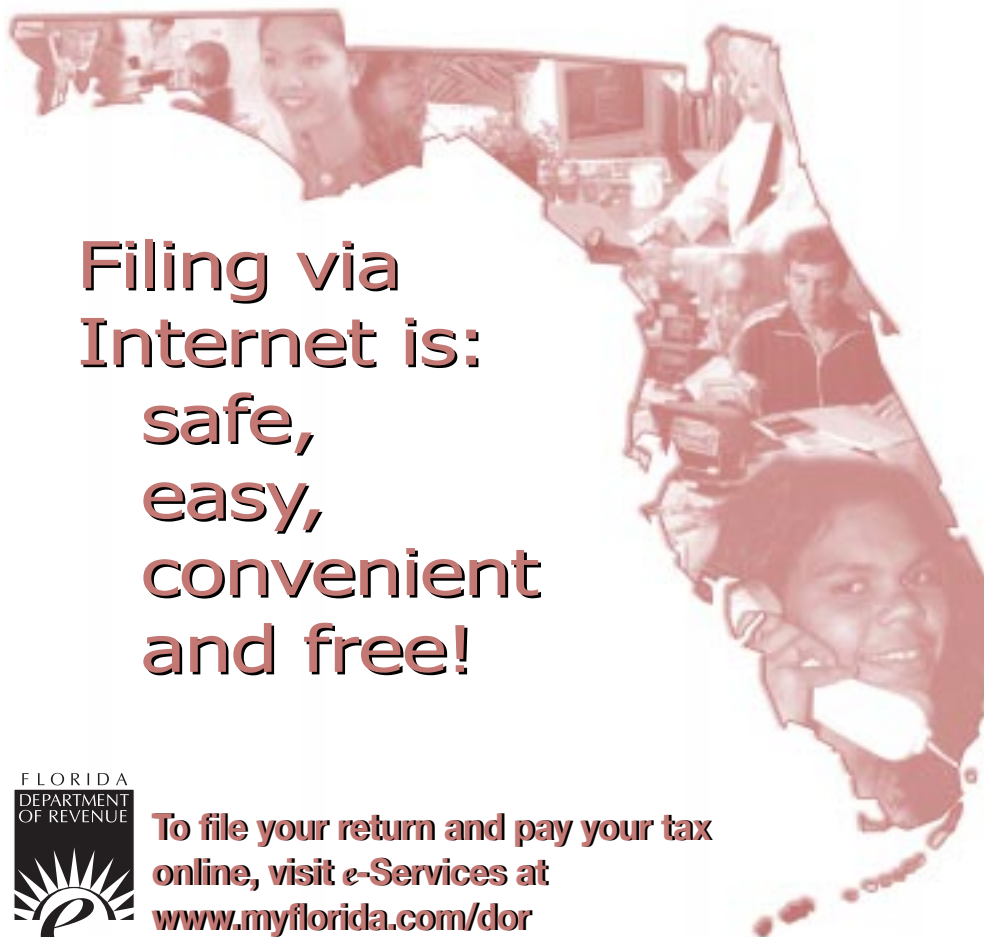
LAW CHANGE

If you paid \$30,000 or more for 2002, you are required by law to file your return and pay your tax electronically for 2003.

TO AVOID COMMON FILING ERRORS

- Residents of Florida that have a taxable beneficial interest in a trust will be responsible for filing a return.
- Do not pay if Total Tax Due is less than \$60 before discount.
- Make sure you subtract the discount for early filing based on the postmark date of your return. The discount period is not extended when ending on a Saturday, Sunday, or federal or state holiday.
- Check your filing status.
- Complete all lines and schedules, where applicable.
- Check totals transferred to the front of your return (Schedule A) for accuracy.
- Make sure you include your Social Security Number.
- If filing a joint return, remember to include your spouse's name and Social Security Number.
- Check your math.
- For proper credit to your account, use the correct return for the applied tax year.
- Do not staple your return, check, or fold the corners.

Intangible Personal Property Tax



Filing via
Internet is:
**safe,
easy,
convenient
and free!**



To file your return and pay your tax
online, visit e-Services at
www.myflorida.com/dor

**If your tax due, before discount, is less than \$60,
you do not need to file or pay. Zero tax returns are
not required.**

Do not mail a paper return if no tax is due.

Florida Department of Revenue

For Information and Forms



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



To receive forms by mail:

- Order multiple copies of forms from our Internet site at **www.myflorida.com/dor/forms/order** or
- Fax your form request to the DOR Distribution Center at 850-922-2208 or
- Call the DOR Distribution Center at 850-488-8422 or
- Mail your form request to:
DISTRIBUTION CENTER
FLORIDA DEPARTMENT OF REVENUE
168A BLOUNTSTOWN HWY
TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.



For a written response to your questions, write:
TAXPAYER SERVICES
FLORIDA DEPARTMENT OF REVENUE
1379 BLOUNTSTOWN HWY
TALLAHASSEE FL 32304-2716



Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.



Department of Revenue service centers host educational seminars about Florida's taxes. For a schedule of upcoming seminars,

- Visit us online at **www.myflorida.com/dor** or
- Call the service center nearest you.



Mail your return to:
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0140

Florida Department of Revenue Service Centers

Alachua Service Center

14107 US Highway 441 Ste 100
Alachua FL 32615-6378
386-418-4444 (ET)

Clearwater Service Center

Arbor Shoreline Office Park
19337 US Highway 19 N Ste 200
Clearwater FL 33764-3149
727-538-7400 (ET)

Cocoa Service Center

2428 Clearlake Rd Bldg M
Cocoa FL 32922-5710
321-504-0950 (ET)

Coral Springs Service Center

Florida Sunrise Tower
3111 N University Dr Ste 501
Coral Springs FL 33065-5096
954-346-3000 (ET)

Daytona Beach Service Center

1821 Business Park Blvd
Daytona Beach FL 32114-1230
386-274-6600 (ET)

Fort Myers Service Center

2295 Victoria Ave Ste 270
Fort Myers FL 33901-3871
239-338-2400 (ET)

Hollywood Service Center

Taft Office Complex
6565 Taft St Ste 300
Hollywood FL 33024-4044
954-967-1000 (ET)

Jacksonville Service Center

921 N Davis St A250
Jacksonville FL 32209-6829
904-359-6070 (ET)

Key West Service Center

3118 Flagler Ave
Key West FL 33040-4698
305-292-6725 (ET)

Lake City Service Center

1401 W US Highway 90 Ste 100
Lake City FL 32055-6123
386-758-0420 (ET)

Lakeland Service Center

230 S Florida Ave Ste 101
Lakeland FL 33801-4625
863-499-2260 (ET)

Leesburg Service Center

1415 S 14th St Ste 103
Leesburg FL 34748-6624
352-315-4470 (ET)

Marianna Service Center

4230 Lafayette St Ste D
Marianna FL 32446-8234
850-482-9518 (CT)

Miami Service Center

8175 NW 12th St Ste 119
Miami FL 33126-1831
305-470-5001 (ET)

Naples Service Center

The Wilson Professional Center
3200 Bailey Ln Ste 150
Naples FL 34105-8506
239-436-1050 (ET)

Orlando Service Center

Orlando Executive Center
5420 Diplomat Cir
Orlando FL 32810-5607
407-623-1141 (ET)

Panama City Service Center

703 W 15th St Ste A
Panama City FL 32401-2238
850-872-4165 (CT)

Pensacola Service Center

3670C N L St
Pensacola FL 32505-5217
850-595-5170 (CT)

Port Richey Service Center

6709 Ridge Rd Ste 300
Port Richey FL 34668-6842
727-841-4407 (ET)

Port Saint Lucie Service Center

900 E Prima Vista Blvd Ste 300
Port Saint Lucie FL 34952-2363
561-871-7620 (ET)

Sarasota Service Center

Sarasota Main Plaza
1991 Main St Ste 240
Sarasota FL 34236-5934
941-361-6001 (ET)

Tallahassee Service Center

2410 Allen Rd
Tallahassee FL 32312-2603
850-488-9719 (ET)

Tampa Service Center

Ste 100
6302 E Martin Luther King Blvd
Tampa FL 33619-1166
813-744-6344 (ET)

West Palm Beach Service Center

2468 Metrocentre Blvd
West Palm Beach FL 33407-3199
561-640-2800 (ET)

Out-of-State Service Centers

Atlanta Service Center

Ste 450
180 Interstate North Pkwy SE
Atlanta GA 30339-2102
770-858-3080 (ET)

Boston Branch Office

3 Overlook Dr Ste 8
Amherst NH 03031-2830
603-672-3480 (ET)

Chicago Service Center

4415 W Harrison St Ste 448
Hillside IL 60162-1906
708-449-8282 (CT)

Cincinnati Branch Office

8118 Corporate Way Ste 140
Mason OH 45040-9560
513-398-9933 (ET)

Dallas Service Center

4425 W Airport Freeway Ste 575
Irving TX 75062-5822
972-570-1070 (CT)

Houston Branch Office

1415 N Loop W Ste 1190
Houston TX 77008-1660
713-864-1286 (CT)

Los Angeles Service Center

2190 S Towne Centre PL Ste 210
Anaheim CA 92806-6129
714-704-1540 (PT)

New York Service Center

3 Garret Mountain Plz Ste 301
West Paterson NJ 07424-3352
973-278-2811 (ET)

Philadelphia Branch Office

215 W Church Rd Ste 299
King of Prussia PA 19406-3207
610-768-8890 (ET)

Pittsburgh Service Center

9000 Brooktree Rd Ste 200
Wexford PA 15090-9288
724-940-1880 (ET)

CT—Central Time

ET—Eastern Time

PT—Pacific Time

Name
Address
City/State/ZIP

Use black ink. Example A - Handwritten

0 1 2 3 4 5 6 7 8 9

Example B - Typed

0 1 2 3 4 5 6 7 8 9

DOR
Use
Only

/ /

#1

Social Security Number

#2

Spouse's Social Security Number
(only if filing a joint return)

Joint

Individual

Filing Status

Check here if:

Address or
SSN Incorrect
(see back #4)Spouse is
Deceased
(see back #3C)Amended Return
See Instructions,
Page 7**Schedule A**

US Dollars

Cents

1. Loans, Notes, and Accounts Receivable (From Schedule B, Line 12) 1.
2. Beneficial Interest in Any Trust (From Schedule C, Line 13) 2.
3. Bonds (From Schedule D, Line 14) 3.
4. Stocks, Mutuals, Money Market Funds, and Limited Partnership Interests (From Schedule E, Line 15) 4.
5. Total Taxable Intangible Assets (Total of Lines 1 through 4)
Also enter on Line 1 of Tax Calculation Worksheet (on back) 5.
6. Total Tax Due (From Tax Calculation Worksheet, Line 5)
If Line 6 is less than \$60, no payment or return is due. 6.
7. Discount (Jan. or Feb. - 4%; March - 3%; April - 2%; May - 1%; June - 0%; if submitted or
postmarked on or before the last day of the discount period. The discount period is not 7.)
extended when ending on a Saturday, Sunday, or federal or state holiday. See Instructions, Page 8.)
8. Penalty (See Instructions, Page 8.) 8.
9. Interest (See Instructions, Page 8.) 9.
10. Voluntary Election Campaign Contribution (See Instructions, Page 8.) 10.
11. Total Due (Enter here and on Line 11a of the Coupon below. See Instructions, Page 8.) 11.

Under penalties of perjury, I declare that I have examined this return, accompanying schedules and statements, and it is true, correct, and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge [ss. 199.232(2), 92.525(2), 837.06, F.S.].

Signature of Taxpayer	Date	Signature of Individual or Firm Preparing the Return	
Signature of Spouse	Telephone No. ()	Preparer's SSN or FEIN	Date

Payment Coupon 2003 Florida Intangible Tax**Do Not Detach**

Return and payment must be submitted or postmarked no later than June 30, 2003, to avoid penalty and interest.

DR-601I
R. 01/03

- 11a. Total Due From Line 11 11a.
- 11b. Less Amount Paid with Extension 11b.
- 11c. Total Due (Line 11a less Line 11b; U.S. funds only) 11c.
Total Due cannot be a negative number. If the total due is less than or equal to zero, enter "0".
Any overpayment will be refunded automatically.

Enter Social Security number(s) (SSN) below, if not pre-addressed:

Name
Address
City/State/ZIP

SSN #1

Spouse's

SSN #2

(only if filing a joint return)



Important Information Requested

1. If this is your first year filing, what is the date that your Florida residency was established? M M D D Y Y Y Y Example: 0 6 1 / 0 2 0 0 2
These two items may assist you in establishing a residency date:
A) The first year you qualified for homestead exemption. B) The first day you were qualified to register to vote in Florida.
2. Do you reside outside Florida during a portion of the year? ☐ Yes ☐ No
If yes, enter your non-Florida address: _____
When do you normally reside there? from _____ until _____ Phone number at above address: (_____) - _____ - _____.
3. If your filing status has changed or is incorrect, please complete the information below:
A) Marriage M M D D Y Y Y Y B) Divorce M M D D Y Y Y Y C) Death (See Instructions, *Filing Status*, Page 8.)
Date of Marriage M M D D Y Y Y Y Date of Divorce M M D D Y Y Y Y Date of Death M M D D Y Y Y Y
Spouse's SSN | | | | | | | | Your SSN | | | | | | | | SSN of Deceased | | | | | | | |
4. If your name/mailling address/SSN has changed or is incorrect, complete the following:
- | Taxpayer #1 | Taxpayer #2 |
|----------------------------------|----------------------------------|
| Name _____ | Name _____ |
| Correct SSN _____ | Correct SSN _____ |
| New Address _____ | New Address _____ |
| City/State/ZIP _____ | City/State/ZIP _____ |
| Telephone Number (_____) _____ | Telephone Number (_____) _____ |
| Signature _____ | Signature _____ |

Tax Calculation Worksheet

Instructions: Determine which column applies based on filing status. **Complete only the applicable column.**

(Complete only **ONE** column below)

	Individual	Joint
1. Enter Total Taxable Intangible Assets from Schedule A, Line 5	\$	\$
2. Subtract Personal Exemption	– \$20,000	– \$40,000
3. Taxable Assets	\$	\$
4. Multiply by Tax Rate	x .001	x .001
5. Total Tax Due, Carry Amount to Schedule A, Line 6	\$	\$

601-I

Do not mark in this area

Make check payable to: Florida Department of Revenue
(Include SSN on check)

Mail to: FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0140

Neither foreign currency nor funds drawn on other than U.S. banks will be accepted. State law requires a service fee for returned checks or drafts of fifteen (\$15) dollars or five (5%) percent of the face amount, whichever is greater, not to exceed \$150 [s.215.34(2), F.S.].

2003 Florida Intangible Personal Property Tax Return for Individual and Joint Filers - Information and Instructions

COMMON QUESTIONS AND ANSWERS

? What is the Florida Intangible Personal Property Tax? It is an annual tax based on the market value, as of January 1, of the intangible personal property owned by a Florida resident or other person obligated to pay.

? What is the Legal Reference? Rule 12C-2, Florida Administrative Code (F.A.C.), and Chapter 199, Florida Statutes (F.S.).

? What is Intangible Personal Property? It is defined as all personal property that is not itself valuable, but is valuable because of what it represents. The most common examples are:

- Shares of stock issued by any corporation.
- Bonds issued by corporations or state, county or municipal governments outside the State of Florida.
- Accounts receivable or other loans which are not secured by real property.
- Shares or units of ownership in mutual and money market funds and limited liability companies.

? Who Must File a Return? Legal residents or individuals domiciled in this state on January 1 of the tax year, are required to file an intangible tax return if they own, manage, or control intangible personal property and owe tax of \$60 or more, before any discount is applied for early filing.

"Domicile" or "residence" is where you have your true, fixed, and permanent home and principal establishment to which, when absent, you have the intention of returning. You are presumed to be a Florida resident if you qualify for a homestead exemption or voting rights in Florida, have a current Florida driver's license, or declare Florida residency on your personal federal income tax return.

If your tax due on Line 6 is less than \$60, you are not required to pay the tax or file a return.

If you would like to notify the Department that no tax is due, you may by using TeleFile or the Online Zero Tax Due Notification.

Please do not mail a paper return if no tax is due.

? When is the Return and Tax Due? Intangible tax for the year 2003 may be paid as early as January 1, 2003, and is late after June 30, 2003. Your return and payment must be submitted or postmarked no later than June 30. If the 30th falls on a Saturday, Sunday, or a legal state or federal holiday, your return and payment must be submitted or postmarked on the first business day following the 30th.

? How Do I File My Return and Pay the Tax?

If Line 6 of your DR-601I is \$60 or more, you are required to file and pay. There are two methods available for filing your return and paying your tax.

1. **Filing and Paying Electronically** – Individuals and married couples filing jointly can file and pay online. Filing your intangible tax through the Internet is easy, safe, convenient and free. Fill in the schedules, and the calculations are done for you. All supporting documentation must be kept with your records. Tax due will be debited from your bank account. You will need your bank account number and bank routing number. An example showing where to find these numbers on a blank check is on the filing site. You will receive an automatic

confirmation page that you can print for your records. Access e-Filing at www.myflorida.com/dor.

Note: Effective July 1, 2002, if you paid more than \$30,000 in intangible tax for 2002, you are required to file and pay your return and tax for 2003 electronically.

2. **Filing by Mail** – If you do not have access to the Internet, you can file Form DR-601I and remit the tax due by mail. Do NOT send a return by mail if no tax is due.

If Line 6 of your DR-601I is less than \$60, you are NOT required to file a return or pay the tax. However, if you would like to notify the Department of a zero tax obligation, you may do so using one of the following methods. DO NOT MAIL A PAPER RETURN IF NO TAX IS DUE.

1. TeleFile

Prior to placing your call:

- If you are a first time intangible tax filer and did not receive a pre-addressed form you cannot use TeleFile.
- Determine the total value of your taxable intangible assets on January 1 of the tax year.
- Complete your return and schedules.
- Know your Social Security Number. If this is a joint account, you will also need your spouse's Social Security Number.
- Read the calling instructions.
- Place your call and reply to the recorded operator by using your telephone keypad to enter the numbers and symbols from your worksheet.
- Press the star key (*) on your phone to repeat any message.
- Always wait for your confirmation number.
- DO NOT MAIL A PAPER RETURN.
- DO NOT PAY THE TAX IF LINE 6 OF SCHEDULE A IS LESS THAN \$60.

Calling instructions:

1. Dial 1-800-550-6713. The recorded operator will say:
2. Welcome to the Florida Department of Revenue TeleFile System. To file an intangible tax return or an intangible extension of time, press 2.
3. Welcome to the Florida Department of Revenue intangible tax TeleFile System. If, at any time during your TeleFile transaction, you would like to repeat a message, press the star key(*). If you require further assistance press zero and your call will be transferred to a representative.
4. To file an individual return, **press 1**. To file a joint return, **press 2**. To file a corporate intangible return, **press 3**. To file a fiduciary return, **press 4**. To request an extension of time, **press 5**.
5. Enter the last two digits of the tax year for which you are filing. For example, it is currently the 2003 tax year, based on January 1, 2003 holdings. Current filers enter "03."

YY = ____

6. Enter total taxable assets from line five (5) from the front of the return (Schedule A). Do not include cents. Press the pound key (#), also known as the number key on your phone, when you are done.

#####

(If you are not eligible to use TeleFile based on the taxable assets reported, you will hear): Based on the taxable assets reported, you are required to file and mail an intangible tax return with the Department. Our mailing address is: Florida Department of Revenue, 5050 W Tennessee ST, Tallahassee, FL 32399-0140. The address again is: Florida Department of Revenue, 5050 W Tennessee ST, Tallahassee, FL 32399-0140.

7. Enter the first Social Security Number listed on your return.
NNNNNNNNN _____
8. Enter the second Social Security Number on your return.
NNNNNNNNN _____
9. Please stay on the line until you hear a confirmation number. Record the following ten-digit confirmation number for your records. **To repeat your confirmation number, press the star key (*).** The Department of Revenue has now accepted your return. **The Department does not need a copy of your return and you are not required to pay because your tax from Line 6 of your return, Schedule A, is less than \$60.**

Write down number _____

10. If you would like to file an additional intangible tax return or extension of time, press 1.

To end this call, press the pound key (#), also known as the number key on your phone, when you are done.

If you need assistance or have problems accessing TeleFile's toll-free number, call the Florida Department of Revenue, Monday - Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only), or 850-488-6800 (outside Florida).

2. Online Zero Tax Due Notification System

If you received a pre-addressed forms packet from the Department of Revenue and you owe less than \$60, you may use our online notification system.

You can access the system through our Internet address: **www.myflorida.com/dor**. Click on e-Filing and follow the links. You will need your Social Security Number, your spouse's Social Security Number if filing a joint return, your name and address, the tax years you wish to file, and the amount of your total tax due. **If you owe \$60 or more, you will not be able to use this system.**

? Can I Get an Extension of Time to File My Return? An extension for filing your return may be requested by using our TeleFile system at 1-800-550-6713 or by filing Form DR-602 by June 30. The Department will grant an extension for filing your return until September.

Important Notes on Extensions:

- If you use TeleFile to request an extension, your account will be updated automatically and no paperwork will be required.
- Requests for extensions must be filed by June 30 of the tax year. Requests submitted or postmarked after this date will be denied regardless of whether June 30 falls on a Saturday, Sunday, or state or federal holiday.
- The extension period ends on September 30 even if it falls on a weekend or holiday. The return and payment **MUST** be submitted or postmarked on or before September 30.
- The Department of Revenue will notify you **only** if the extension request is denied.
- An extension grants relief from penalty only. Interest on any unpaid tax accrues from June 30 until the date the tax is paid. There will be no penalty due, provided you file your return and pay the tax on or before September 30. If you fail to file your return on or before September 30, the extension is rendered void, and all applicable penalties and interest accrue from June 30 through the date the return is filed and tax is paid.

? What if I Overpaid my Tax? If you find that you have overpaid your tax on a prior year's return, you **must submit an Application for Refund** (Form DR-26). The Department cannot process your refund claim without the submission of this form. For information on obtaining this form, see Page 2.

If you overpaid your **current** year's tax with an extension of time, or you made a calculation error on Schedule A, the overpayment will be refunded to you as soon as your return goes through our verification process. You do not need to notify us or to file an *Application for Refund*. Please allow 120 days from the time you file your return.

Some common refund situations that require a DR-26 and documentation to support a refund claim are listed below:

If tax was paid by non-Florida resident:

- Copy of a federal or state income tax return.
- Copy of homestead exemption certificate.
- Copy of voter registration card.

If tax was paid on receivables secured by real property:

- A copy of the recorded mortgage and amortization schedule.

If tax was paid on overstated or overvalued assets:

- Copy of the complete broker statement (Not 1099 - Interest Form).

If tax was paid on exempt investments:

- Bank statement for exempt bank account.
- Documentation showing registration of a retirement plan.
- Prospectus and annual report for mutual funds.
- Prospectus, notice of offering, or partnership agreement for limited partnerships.

If tax was paid on an exempt trust:

- Copy of trust agreement.
- List of trustees and beneficiaries' names and addresses.
- Broker statements for all trust assets.

Additional documentation may be necessary. Examples are:

- A copy of the original filed tax return and/or
- A copy of the cancelled check (front and back) used to pay the tax.

If you have any questions about which documentation may be necessary to support your claim for refund, please call 850-488-8937 or you may write:

ATTENTION: REFUND SUB-PROCESS
FLORIDA DEPARTMENT OF REVENUE
POST OFFICE BOX 6470
TALLAHASSEE FL 32314-6470

Taxes paid prior to October 1, 1994 are barred from refund by a three-year statute of limitation. For taxes paid on or after October 1, 1994, but before July 1, 1999, the limitation for claiming a refund is extended to five (5) years. For taxes paid on or after July 1, 1999, the limitation for claiming a refund is three (3) years from the tax is paid.

? What if I Underpaid My Tax? If you discover that intangible property was undervalued on, or omitted from, your tax return, you should file an **amended return** (Form DR-6011). The "amended return" box should be checked and the return is to be **completed in its entirety**, as if it were an original filing. Pay only the additional tax due. If the return is submitted or postmarked after June 30, you will be subject to penalty and interest on additional taxes not paid. Explain by separate letter, included with the amended return, whether the property was undervalued or omitted.

GENERAL INFORMATION

Confidentiality – Intangible tax returns are not public records under Florida law. All information contained in them is held confidential by the Department. Disclosure of any information to anyone other than the authorized tax authorities of federal or state governments is a misdemeanor.

Personal Representatives – Personal representatives are required to file Form DR-601C listing all intangible property owned by the estate if the beneficiaries are including the estate assets on their personal returns. The information return advises the Department of Revenue: 1) that the beneficiaries have filed returns, including the intangible property on their personal returns; and 2) under what Federal Employer Identification Number (FEIN) or Social Security Number (SSN) the returns have been filed.

Personal Exemptions:

- A single filer receives a \$20,000 personal exemption.
- A joint filer receives a \$40,000 personal exemption.

The exemption has been entered on the Tax Calculation Worksheet located on the back of the return (Schedule A).

Custodians of Florida residents who are minors or have been legally declared incompetent may file a return and claim the individual exemption on behalf of the minor or incompetent using the minor's or incompetent's Social Security Number.

Only a married couple, as defined by Florida Statutes, may file a joint return and claim the joint exemption.

Items Exempted from Intangible Personal Property Tax – The following types of intangible property are exempt from taxation (not taxable):

1. **Money** – this includes cash on hand, cash in the bank, certificates of deposit, annuities and similar instruments.
2. **Units of a registered investment company which is organized under a trust agreement** (unit investment trust or Massachusetts-type business trust) shall be exempt if 90% of the net asset value of its portfolio of assets is exempt from tax. **If the fund is incorporated, the entire fund is taxable.**
3. All intangible property held in an **employee welfare, benefit or retirement plan** qualified under section 401, U.S. Internal Revenue Code (I.R.C.), as amended.
4. All intangible property held in an **Individual Retirement Account (IRA)** qualified under sections 408 (IRA), 408a (Roth IRA), and 530 (Education IRA), U.S. I.R.C., as amended.
5. All intangible property held in a **deferred compensation plan** that is offered to governmental employees and is qualified under section 457, U.S. I.R.C., as amended.
6. **Interest** in a general partnership.
7. **Interest in a limited partnership** not registered with the Securities and Exchange Commission.
8. **Franchises.**
9. **Bonds, notes, and other obligations** issued by the State of Florida, its counties, municipalities, or other taxing districts and by the U.S. government and its agencies, territories and possessions, the Commonwealth of Puerto Rico, Guam, U.S. Virgin Islands, American Samoa, and the Northern Marianas. These investments may be taxable when held in a fund. If the fund is incorporated, the entire fund is taxable. (The exemption does not apply to municipal bonds issued by other states.)
10. **Notes and other obligations**, except bonds, to the extent secured by a lien on real property located inside or outside the state.

11. Real estate mortgage investment conduits (**REMIC's**) and financial asset securitization trusts (**FASIT's**) secured by mortgage.
12. Intangible property owned by **tax exempt religious, tax exempt educational or tax exempt charitable institutions** qualified under section 501(c)(3), U.S. I.R.C., as amended.
13. **Accounts receivable** arising out of the normal course of trade or business.

Note: Assets exempt from federal income tax are not necessarily exempt from Florida's intangible tax.

SCHEDULE A INSTRUCTIONS

Form DR-601I

The front of the DR-601I is referred to as Schedule A. Before entering amounts on Lines 1-4, on Schedule A, read the instructions for Schedules B, C, D, and E. Complete the appropriate schedules and include them with Schedule A.

If you received a pre-addressed form, please verify all information including the Social Security Number(s). If any information has changed or is incorrect, note the correct information in the Important Information Requested section on the back of your intangible tax return.

If you received a form that was not pre-addressed, please print or type the name, address and Social Security Number(s) at the top of your return (Schedule A) and on the PAYMENT COUPON attached to the bottom of the return.

Be sure to indicate your **filing status** with an "X" in the appropriate box, either as individual or joint. If your spouse is deceased and the date of death was between January 1, 2002 and December 31, 2002, you must file as an individual for the 2003 tax year.

- Line 1 Loans, Notes, and Accounts Receivable** – Enter total from Schedule B, Line 12, DR-601IS.
- Line 2 Beneficial Interest in Any Trust** – Enter total from Schedule C, Line 13, DR-601IS.
- Line 3 Bonds** – Enter total from Schedule D, Line 14, DR-601IS.
- Line 4 Stocks, Mutuals, Money Market Funds, and Limited Partnership Interests** – Enter total from Schedule E, Line 15, DR-601IS.
- Line 5 Total Taxable Intangible Assets** – Enter total of Lines 1-4.
- Line 6 Total Tax Due** – Enter the Total Tax Due from Line 5 of the Tax Calculation Worksheet located on the back of Schedule A. If the amount is less than zero, enter "0." If the amount is less than \$60, you do not need to file or pay.
- Line 7 Discount** – You may claim a discount for early payment, provided your tax return with payment is submitted or postmarked on or before the last day of the month for which the discount is claimed. The discount is calculated by multiplying the Total Tax Due (Line 6) by the applicable percentage, using the chart below. **Discounts are not extended when the last day of the month falls on Saturday, Sunday, or a legal state or federal holiday.**

Discount Periods	Discount	If Submitted or Postmarked on or Before
January or February	4%	Friday, February 28, 2003
March	3%	Monday, March 31, 2003
April	2%	Wednesday, April 30, 2003
May	1%	Saturday, May 31, 2003
June	0%	No Discount Available

Line 8 Penalty – The return, with full payment of the tax, must be made no later than June 30 of the applicable tax year to avoid penalty. If June 30 falls on a Saturday, Sunday, or a legal state or federal holiday and the return is submitted or postmarked on the next business day, it is considered timely.

Delinquency penalty is assessed on tax not paid by June 30. The penalty rate is 10% per month or portion of a month not to exceed a maximum of 50% of the tax due.

Specific late filing penalty is assessed on tax returns submitted or postmarked after June 30. The penalty rate is 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 will not exceed 10% per month or portion of a month not to exceed a maximum of 50% of the tax due.

Note: If you have a valid extension of time, see the extension of time section on page 6 before determining the penalties due.

Penalty Calculation Worksheet			
Penalty	Tax Due	Penalty Rate (%)	Penalty Due
Delinquency and/or Specific Penalty	(From Schedule A, Line 6)		
	X	=	
Transfer Penalty Due to Schedule A, Line 8.			

Line 9 Interest – Interest is due on the amount of tax not paid by June 30. 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 Section 213.235, Florida Statutes. To obtain interest rates, contact the Department (see Page 2).

Interest Calculation Worksheet			
Tax Due	Days Late	Daily Interest	Interest Due
X	X	*varies =	
Transfer Interest Due to Schedule A, Line 9.			

*Daily Interest = the current interest rate ÷ 365 (366 during leap years).

Line 10 Voluntary Election Campaign Contribution – If you wish to contribute, enter \$5 per taxpayer.

Line 11 Total Due – Enter the result of Line 6 minus Line 7, plus Line 10, if applicable. If the return is filed after June 30, enter the result of Line 6 plus Lines 8, 9, and Line 10, if applicable.

Signature – Be sure to sign your return and verify your name, address, and Social Security Number.

Instructions for Completing the Payment Coupon

Line 11a Total Due – Enter total from Schedule A, Line 11.

Line 11b Less Amount Paid with Extension – If Form DR-602, *Extension of Time*, was filed and payment made, enter that amount on Line 11b. If no payment was made, enter zero. If you overpaid the tax due, the difference will be refunded as soon as your return goes through our verification process. You do not need to file an *Application for Refund* (Form DR-26). Please allow 120 days from the time you file your return.

Note: For individuals claiming the dry cleaning site/brownfield clean-up credit, include the credit on Line 11b.

Line 11c Total Due – Enter the total of Line 11a minus Line 11b. Pay this amount.

SCHEDULE B INSTRUCTIONS (DR-601IS)

Loans, Notes, and Accounts Receivable

Use this schedule to report loans, notes, advances, and taxable accounts receivable you own. **Accounts receivable arising out of your normal trade or business, are exempt.** Your loans to friends or relatives should be included as taxable intangible property. Notes secured by a lien on real property are exempt and should not be reported. For tax purposes, all loans, notes or taxable accounts receivable are to be valued at their unpaid principal balance as of January 1 of the tax year, unless you can satisfactorily establish a lesser value. Enter the total value of all loans, notes, or taxable accounts receivable on the proper line on Schedule B. Total all loans, notes, advances, and taxable accounts receivable and enter the value on Line 12. **Transfer this value to Schedule A, Line 1, on the return.**

SCHEDULE C INSTRUCTIONS (DR-601IS)

Beneficial Interest in Any Trust

Trust beneficiaries use this schedule only when they are reporting the assets of a trust for which they are the current income beneficiary. This type of trust has a Federal Employer Identification Number assigned by the Internal Revenue Service. This schedule is used only if the trustee is not remitting the tax with Form DR-601C, Corporate Intangible, Fiduciary Return.

You have a taxable beneficial interest if you have a current right to income combined with one of the following:

- You can designate the future beneficiaries without any limitation.
- You have the power to remove assets.
- You have the power to revoke the trust.

To complete Schedule C, individually list all stocks and bonds held in the trust. Enter the total value of stock on Line A and the total value of bonds on Line B of Schedule C. Report other intangible assets held in the trust on Line C. Total Lines A, B, and C on Line 13. **Transfer this value to Schedule A, Line 2, on the return.**

SCHEDULE D INSTRUCTIONS (DR-601IS)

Bonds

Use Schedule D for reporting all taxable bonds you owned on January 1 of the tax year. See Exemptions (Page 7) for information about bonds that may be exempt. This schedule requires you to provide specific information about each bond. Columns A through G are to be completed as follows:

- Column A Name of Issuer, Series** – Enter the issuer and series of the bond.
- Column B Face Value Per Bond** – Enter the denomination or dollar amount stated on the face of your bond.
- Column C Interest Rate** – Enter the rate of interest paid to you by the bond issuer.
- Column D Maturity Date** – Enter the maturity date on which you will be paid the full amount of the bond.
- Column E Number Owned** – Enter the number of bonds you owned on January 1 of the tax year for the denomination shown in Column B.

Column F Per \$100 Value – Enter the quoted market price of the bond per \$100 value. (Bonds have historically been valued in units of \$100 and the price is generally found as the quoted market price on an exchange.) If you know the total market value per bond or the total market value for all the bonds on each line and not the per \$100 value, you may skip this column.

Column G Total Taxable Amount – Enter the total taxable amount of all the bonds listed on each line. For each line, the amount is derived in one of three ways:

- If the per \$100 value is known, multiply Column B by Column E, then divide the product by 100, and multiply this product by Column F.
- If the per bond value is known, multiply the market value per bond by Column E.
- If provided by your broker, enter the total market value for all bonds in Column G.

Total all entries in Column G and enter the result on Line 14. **Transfer this amount to Schedule A, Line 3, on the return.**

SCHEDULE E INSTRUCTIONS (DR-601IS)

Stocks, Mutuals, Money Market Funds, and Limited Partnership Interests

Determining Taxable Value – Shares of stock, money funds, or the interest of a limited partner in limited partnerships, which are registered with the Securities Exchange Commission, are valued at their closing market value on the last business day of the previous calendar year. The taxable value of these securities is to be determined based upon the following general guidelines.

Taxable value for shares or units of mutual funds, money market funds, or unit investment trusts is the net asset value (unless completely or partially exempt) on the last business day of the previous calendar year. (See Exemptions, Page 7, item 2.) **All shares of stock or units of a mutual fund or money market fund owned by a Florida resident are subject to tax regardless of the physical location of the stock or unit certificates or the location of the issuing company. (Many newspapers publish the closing value for most stocks, and mutual and money market funds in their January 1 issue. Other sources include your year-end broker statement, the local public library, and investment fund Web sites.)**

Shares of stock, money market funds, mutual funds, or an interest in a limited partnership registered with the Securities and Exchange Commission, which are not regularly traded on the open market, are to be valued using generally accepted methods of valuation.

Shares of stock in corporations that are closely held and are **not** regularly traded on the open market are to be valued using generally accepted methods of valuation. Book value is not an acceptable method of valuing closely held stock for intangible tax purposes. Chapter 12C-2.010 (1) (c), Florida Administrative Code (F.A.C.), lists some acceptable valuation techniques as well as several other factors that must be considered when determining a market value for these securities. Internal Revenue Ruling 59-60 also details some methods that the Florida Department of Revenue has found acceptable.

Shares of restricted stock may be subject to a discount, reducing the taxable value. The amount of discount depends on the circumstances in each situation. Any discount taken is subject to verification by audit. Securities purchased on margin are taxable to the purchaser at their full market value. **Margin loans are not deductible from the value of the securities.**

Unless exempted on page 5, item 2, mutual and money market funds are subject to intangible tax. How the mutual or money market fund is organized determines how the fund is valued for intangible tax purposes. These funds are typically organized as a corporation or a business trust, and are to be valued using the guidelines below:

1. Incorporated mutual or money market funds are fully taxable regardless of the kinds of assets contained within the fund's portfolio of investments. Refer to the fund's prospectus or contact the specific fund manager for determination of how the fund is organized.
2. Shares of mutual or money market funds organized as a business trust are subject to intangible tax at their net asset value. The fund's net asset value may be prorated as follows:
 - If the fund's portfolio of assets is 90% or more U.S. government securities, the shares of the fund are exempt from intangible tax.
 - If the fund's portfolio of assets is 90% or more Florida government securities, the shares of the fund are exempt from intangible tax.
 - If 90% of the fund's portfolio of assets is a combination of U.S. and Florida government securities or other exempt securities, the shares of the fund are exempt from intangible tax.
 - If less than 90% of the fund's portfolio of assets is a combination of U.S. government securities, Florida government securities and other securities such as stocks or securities issued by a state other than Florida, only the value of the U.S. government securities may be proportionately removed from the total net asset value of the fund's shares. (The exempt portion should not be entered on Schedule E.)
 - If the fund's portfolio of assets is securities that are not exempt from intangible tax, the entire net asset value of the fund's shares are taxable.

Completing Schedule E

- Column A Name of Company** – Enter the name of company issuing stocks.
- Column B Stock Owned** – Enter the shares or units of stock owned. (Common, Preferred, Class A, etc.)
- Column C Number of Shares** – Enter the number of shares of each class of stock owned.
- Column D Just Value Per Share** – Enter the just value per share of stock or the market price per share.
- Column E Total Just Value** – Enter the total just value or the total market value of each class of stock owned. This total is obtained by multiplying Column C by Column D.

Numeric Equivalents for Fractions Used in Stock Price Quotes

1/16 = .0625	6/16 = .375	11/16 = .6875
2/16 = .125	7/16 = .4375	12/16 = .75
3/16 = .1875	8/16 = .50	13/16 = .8125
4/16 = .25	9/16 = .5625	14/16 = .875
5/16 = .3125	10/16 = .625	15/16 = .9375

Add all entries and enter the result on Line 15. Transfer this amount to Schedule A, Line 4, on the return.

2003 DOR Intangible Tax Seminars

All meetings start at 10:00 AM and 2:00 PM (except where otherwise noted). For information on additional seminars call the Service Center nearest you or visit our Internet site. See Page 2.

Alachua January 30 DOR Service Center 14107 US HWY 441 STE 100	Cape Coral January 28 10:00 AM (Only) Cape Coral Assoc. of Realtors 918 S E 46 LN	Davie - continued April 16 1:00 PM (Only) Nova Southeastern University Library 3301 College AVE	Fort Lauderdale - continued January 27 February 10 & 24 March 10 & 24 April 14 May 12 1:00 PM (Only) Imperial Point Branch Library 5985 N Federal HWY
Apopka February 4 10:00 AM (Only) City of Apopka Council Chambers 120 E Main ST	Clearwater February 6 Clearwater East Library 2251 Drew ST February 27 2:00 PM (Only) Countryside Library 2741 State RD 580	Daytona Beach January 21 February 17 City Hall 301 S Ridgewood	Fort Myers January 27 10:00 AM (Only) South County Regional Library 21100 Three Oaks PKWY
Aventura February 4 March 27 2:00 PM (Only) Northeast Library 2930 Aventura BLVD	Coconut Creek January 18 & 25 February 8 & 22 March 15 & 29 April 12 & 26 North Regional/BCC Library 1100 Coconut Creek BLVD	Deerfield Beach January 29 February 12 & 29 March 12 & 26 April 16 May 14 10:00 AM & 1:00 PM Deerfield Beach Library 837 E Hillsboro BLVD	February 4 10:00 AM (Only) DOR Service Center 2295 Victoria AVE STE 165D
Beverly Hills January 27 February 24 March 24 Central Ridge Library 425 W Roosevelt BLVD	Coral Gables February 11 April 1 2:00 PM (Only) Coral Gables Library 3443 Segovia ST	Deland January 30 10:30 AM & 2:30 PM Deland Public Library 130 E Howry AVE	Fruit Cove February 7 2:00 PM (Only) Bartram Trail Library 60 Davis Pond BLVD
Boca Raton January 24 February 14, 21, & 28 March 14, 21, & 28 April 11 & 25 10:00 AM & 1:00 PM Boca Raton Train Depot 7447 S Dixie HWY	Crystal River January 13 February 10 March 10 Coastal Region Library 8619 W Crystal ST	Deltona February 13 2:00 PM & 6:00 PM Deltona Public Library 2150 Eustace AVE	Hallandale January 28 February 25 March 25 April 29 May 27 10:00 AM & 1:00 PM Hallandale Cultural Ctr 410 SE Third ST
Boynton Beach January 24 February 28 March 28 April 25 May 23 Boynton Beach City Library 208 Seacrest BLVD	Dade City February 6 March 6 Hugh Embry Branch Library 14215 Fourth ST	Fernandina Beach January 27 2:00 PM (Only) City Hall-Chamber Room 204 Ash ST	Holiday February 3 March 3 10:30 AM & 2:00 PM S Holiday Branch Library 4649 Mile Stretch RD
Bradenton February 10 10:00 AM (Only) South Branch Library 6081 26th ST W February 12 March 12 1:00 PM (Only) Central Library 1301 Barcarrota BLVD	Davie January 22 February 19 March 19 April 23 May 21 10:00 AM & 1:00 PM Davie Cooper Library 4600 SW 82nd AVE January 29 March 26 May 28 10:00 AM (Only) February 26	Fort Lauderdale January 22 February 5 March 5 April 2 May 7 10:00 AM (Only) Broward County Library 1300 E Sunrise BLVD January 27 February 10 & 24 March 10 & 24 April 14 May 12 10:00 AM (Only) Broward County Library Galt Ocean Mile Branch 3403 Galt Ocean DR	Hollywood January 6 & 13 February 3 & 10 March 3 & 17 April 7 & 21 May 5 & 19 10:00 AM & 1:00 PM Hollywood Community Center 1301 S Ocean DR
Brooksville February 5 March 5 Conference Room 406 20 N Main ST			Holmes Beach February 20 10:15 AM (Only) Island Branch Library 5701 Marina DR

2003 DOR Intangible Tax Seminars - continued

Homestead

February 18
2:00 PM (Only)
Homestead Library
700 N Homestead BLVD

Inverness

January 31
February 28
March 31
Lakes Region Library
1511 Druid RD

Jacksonville

January 30
Small Business Center
Gateway Shopping Center
5000-3 Norwood AVE

January 31
2:00 PM (Only)
FCCJ-Deerwood Center
Room A1108
9911 Old Baymeadows RD

February 6
2:00 PM (Only)
Southeast Branch Library
10599 Deerwood Park BLVD

February 12
2:00 PM (Only)
Mandarin Branch Library
3330 Kori RD

February 14
2:00 PM (Only)
Webb-Wesconnett Library
6887 103rd ST

Juno Beach

January 15
Juno Beach Town Hall
340 Ocean BLVD

Key Biscayne

March 20
2:00 PM(Only)
Key Biscayne Library
299 Crandon BLVD

Key Largo

February 18
2:00 PM (Only)
Key Largo Library
101485 Overseas HWY

Key West

February 10
2:00 PM (Only)
DOR Service Center
3118 Flager AVE

Kissimmee

February 5
10:00 AM (Only)
Osceola Cty Commission
Chamber
1 Courthouse Square

Kissimmee - continued

February 19
10:00 AM (Only)
Osceola County Library
Central Kissimmee Branch
211 E Dakin AVE

Lake City

February 5
2:00 PM (Only)
DOR Service Center
2651 W US HWY 90

Lake Wales

February 4
10:00 AM (Only)
Eagle Ridge Mall
Community Room
451 Eagle Ridge DR

Lakeland

February 12
10:00 AM (Only)
Lake Mirror CTR Glass Lounge
121 S Lake AVE

Marathon

February 24
2:00 PM (Only)
Marathon Government Center
2798 Overseas HWY

Marco Island

February 6
Marco Island Public Library
210 Heathwood DR S

Marianna

February 13
1:00 PM CST (Only)
DOR Service Center
4230-D Lafayette ST

Melbourne

February 4
Suntree / Viera Public Library
902 Jordan Blass DR

Miami

February 3
2:00 PM (Only)
North Miami Library
835 E 132nd ST

Miami Beach

March 13
2:00 PM (Only)
Miami Beach Library
2100 Collins AVE

Miami-Dade County

February 20
2:00 PM (Only)
W Kendall Regional Library
10201 Hammocks BLVD

February 25
April 8
2:00 PM (Only)
West Dade Regional Library
9445 Coral Way

February 27
2:00 PM (Only)
North Dade Regional Library
2455 NW 183 ST

March 4
2:00 PM (Only)
Miami Lakes Library
6699 Windmill Gate RD

March 11
2:00 PM (Only)
Kendall Library
9101 SW 97 AVE

March 18
2:00 PM (Only)
South Dade Regional Library
10750 SW 211 ST

March 25
2:00 PM (Only)
Coral Reef Library
9211 Coral Reef DR

Miami Shores

February 10
2:00 PM (Only)
Brockway Memorial Library
10021 NE 2nd AVE

Miami South

February 13
2:00 PM (Only)
South Miami Library
6000 Sunset DR

Middleburg

February 13
2:00 PM (Only)
Middleburg Library
2245 Aster AVE

Naples

February 7
10:00 AM (Only)
Collier County Govt Center
3301 E Tamiami Trail, 3rd Floor

New Smyrna Beach

February 3
10:30 AM & 2:30 PM
New Smyrna Beach Library
1001 S Dixie Freeway

North Miami Beach

February 6
2:00 PM (Only)
North Miami Beach Library
1601 NE 164th ST

Ocala

February 21
Green Clover Hall
319 SE 26 TERR

Ocoee

February 21
10:00 AM (Only)
City of Ocoee Community Center
125 N Lakeshore DR

Okeechobee

January 17
February 14
9:00 AM & 1:00 PM
1728 NW 9th AVE

Orange Park

February 10 & 17
2:00 PM (Only)
Orange Park Library
2054 Plainfield AVE

Orlando

February 17
2:00 PM (Only)
Orange County Library
South Creek Branch
1702 Deerfield BLVD

Ormond Beach

January 27
2:00 PM & 6:00 PM
February 24
10:30 AM & 2:30 PM
Ormond Beach Library
30 S Beach ST

Palm Coast

January 28
February 25
Flagler County Library
2500 Palm Coast PKWY NW

2003 DOR Intangible Tax Seminars - continued

Panama City

February 26
2:00 PM (Only)
DOR Service Center
703 W 15th ST STE A

Pembroke Pines

January 16
March 13
May 15
10:00 AM (Only)
February 18
April 15
1:00 PM (Only)
Pembroke Pines Library
955 NW 129th AVE

January 9
February 6
March 6
April 3
May 8
10:00 AM (Only)
January 14
February 11
March 11
April 8
May 6
1:00 PM (Only)
South Regional BCC Library
7300 Pines BLVD

January 10 & 24
February 7 & 21
March 7 & 21
April 4 & 25
May 9 & 23
1:00 PM (Only)
Southwest Regional Library
16835 Sheridan ST

Pensacola

February 4
2:00 PM CST (Only)
DOR Service Center
3670-C North L ST

Plantation

January 22
February 5
March 5
April 2
May 7
1:00 PM (Only)
West Regional Branch Library
8601 W Broward BLVD

Pompano Beach

January 24 & 31
February 14, 21, & 28
March 14, 21, & 28
April 11 & 25
May 9 & 23
Pompano Beach Library
1213 E Atlantic BLVD

Ponte Vedra Beach

January 28
2:00 PM & 6:30 PM
Ponte Vedra Library
101 Library BLVD

Port Charlotte

January 31
10:00 AM (Only)
Murdock Public Library
18400 Murdock CIR

February 10
Port Charlotte Cultural Center
2200 Aaron ST Theater

Port Richey

April 7 & 28
May 5 & 19
June 2, 9, 16, & 23
DOR Service Center
6709 Ridge RD STE 300

Port Saint Lucie

January 14
February 18
9:00 AM & 1:00 PM
Workforce Development
Board Room
Village Green Plaza
9350 S US HWY 1

Punta Gorda

January 29
10:00 AM (Only)
Punta Gorda Public Library
424 W Henry ST

Ruskin

February 6 & 20
Ruskin Library
1 Dickman DR SE

Saint Augustine

January 29
February 26
2:00 PM & 6:30 PM
St Augustine Library
1960 N Ponce De Leon BLVD

Saint Cloud

February 1
2:00 PM (Only)
Osceola County Library
St. Cloud Branch
1205 Indiana AVE

Saint Petersburg

February 13
10:00 AM & 3:00 PM
Sunshine Center
330 5th ST N

Sanford

February 3
10:00 AM (Only)
Seminole County
Commissioners Chambers
1101 E 1st ST Rm. 1028

Sarasota

January 30
9:00 AM (Only)
Senior Friendship Center
1888 Brother Geenen Way

February 18
March 18
1:00 PM (Only)
Gulf Gate Library
7112 Curtiss AVE

February 26
9:00 AM (Only)
March 21
1:00 PM (Only)
Selby Public Library
1331 1st ST

Satellite Beach

January 28
Satellite Beach Public Library
751 Jamaica BLVD

Sebastian

January 23
February 20
9:00 AM & 1:00 PM
Sebastian City Hall
Council Chambers
1225 Main ST

Sebring

February 6
10:00 AM (Only)
Highlands Cty Commissioners
Boardroom
600 S Commerce AVE

Tallahassee

February 6th
2:00 PM (Only)
DOR Service Center
2410 Allen RD

Tamarac

January 23 & 30
February 6 & 20
March 6 & 20
April 3 & 17
May 1 & 15
Tamarac Community Center
8601 W Commercial BLVD

Tampa

February 5 & 12
DOR Service Center
6302 E M L King Jr BLVD
STE 100

Venice

February 5
April 9
10:00 AM (Only)
March 10
1:00 PM (Only)
Jacaranda Public Library
4143 Woodmere Park BLVD

February 13
Venice Community Center
326 S Nokomis AVE

Vero Beach

February 11
March 13
9:00 AM & 1:00 PM
Vero Community Center
2266 14th AVE

West Palm Beach

January 8 & 22
February 12 & 26
March 12 & 26
April 9 & 23
May 14 & 28
June 11 & 25
9:00 AM (Only)
DOR Service Center
2468 Metrocentre BLVD

Windermere

February 17
10:00 AM (Only)
Windermere Town Hall
520 Main ST

Winter Garden

February 18
2:00 PM (Only)
Winter Garden Library
1 E Cypress ST

Winter Park

February 5
10:00 AM (Only)
City Commission Chamber
2nd Floor
401 Park AVE

Zephyrhills

February 28
10:00 AM (Only)
March 28
2:00 PM (Only)
New River Branch Library
34043 State RD 54