

# Florida House of Representatives

*Representative Anna V. Eskamani*

District 42

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April 5, 2023

Jim Zingale  
Executive Director  
Florida Department of Revenue

Dear Dr. Zingale:

On behalf of my office please find our request for important data regarding the state's corporate income tax below.

As a means of gaining statistical information on our state's system of taxation and on the tax obligation of corporations that do business in Florida, could you answer the following **9** questions?

**Question 1:** Of our state's 1,000 largest corporate employers, as measured by reemployment tax contributions, how many reported zero or less total corporate income/franchise tax due for the four most recent tax years for which you have complete data?

<b>Tax Year:</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Total Reemployment Tax Amount paid by the Top 1,000 Corporate Income Tax Filers				
Number with Zero Corporate Income Tax Due				

**Question 2:** As a follow up to Question 1, considering our state's 1,000 largest corporate employers, as measured by reemployment tax contributions, would you please specify: (i) the total number of C-Corps and LCCs taxed as corporations in the top 10, 50, 100, 250, 500, and 1,000 based on total reemployment assistance taxes owed; (ii) total reemployment assistance tax contributions per group; (iii) average reemployment assistance tax rate in each group; and the (iv) number of C-Corps or LLCs taxed as corporations, in each group, with zero state corporate income tax due. Please provide the following information for the four most recent tax years for which you have complete data:

Tax Year	Reemployment Assistance Tax Categories (measured by total taxes owed)	(i) Number of C-Corps and LLCs Taxed as Corporations in Each Category	(ii) Total Reemployment Assistance Tax Contributions	(iii) Average Reemployment Assistance Tax Rate	(iv) Number with Zero State Corporate Income Tax Due
2021	Top 10 Employers				
2021	Top 50 Employers				
2021	Top 100 Employers				
2021	Top 250 Employers				
2021	Top 500 Employers				
2021	Top 1,000 Employers				

Note: Would you please add to the table to reflect information for the four most recent tax years?

**Question 3:** For C-Corporations that reported over \$1 million in federal taxable income, how many reported zero or less total state corporate income/franchise tax due for the four most recent tax years for which you buy have complete data? Please breakdown the information for companies that reported: (a) less than (<) \$500 thousand; (b) between greater or equal to ( $\geq$ ) \$500 thousand and less than (<) \$1 million; (c) between greater or equal to ( $\geq$ ) \$1 million and less than (<) \$50 million; (d) between greater or equal to ( $\geq$ ) \$50 million and less than (<) \$100 million; (e) between greater or equal to ( $\geq$ ) \$100 million and less than (<) \$250 million; (f) between greater or equal to ( $\geq$ ) \$250 million and less than (<) \$1 billion; (g) greater or equal to ( $\geq$ ) \$1 billion in federal taxable income. For each income category and four most recent tax years, could you provide the actual number of C-Corporations per specified income category, the total dollar amount of income reported in each category, and the number of companies that reported zero or less state corporate income/franchise tax?

Tax Year	Income Category (based on federal taxable income)	Number of Filers	Total Federal Taxable Income for These Filers	Number of These Filers that Reported Zero or Less Florida Corporate Income Tax

2021	(a) less than (<) \$500 thousand			
2021	(b) between greater or equal to ( $\geq$ ) \$500 thousand and less than (<) \$1 million			
2021	(c) between greater or equal to ( $\geq$ ) \$1 million and less than (<) \$50 million			
2021	(d) between greater or equal to ( $\geq$ ) \$50 million and less than (<) \$100 million			
2021	(e) between greater or equal to ( $\geq$ ) \$100 million and less than (<) \$250 million			
2021	(f) between greater or equal to ( $\geq$ ) \$250 million and less than (<) \$1 billion			
2021	(g) greater or equal to ( $\geq$ ) \$1 billion			

Note: Would you please add to the table to reflect information for the four most recent tax years?

**Question 4:** Of all corporations (C-Corps or LLCs taxed as corporations) doing business in Florida, what percentage reported total state corporate income/franchise tax due zero or less? If available, please provide data for the four most recent tax years.

<b>Tax Year:</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
Total Number of Filers				
Percent of Filers with Total State Corporate Income Tax/Franchise Tax of Zero or Less				

**Question 5:** Of all the corporations (C-Corps or LLCs taxed as corporations) doing business in Florida, (i) how many reported federal taxable income of greater than zero? Of those corporations that reported federal taxable income of greater than zero, (ii) what is their total federal taxable income? (iii) what percentage reported total Florida

corporate income tax due of zero or less? And (iv) what percentage reported Florida portion of the adjusted federal income of zero?

<b>Tax Year:</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>
(i) Total Number of Filers with Positive Federal Taxable Income				
(ii) Total Federal Taxable Income for These Filers				
(iii) Percent of Filers with Positive Federal Taxable Income That Have Total Florida Corporate Income/Franchise Tax Due of Zero or Less				
(iv) Percent of Filers with Positive Federal Taxable Income That Have Florida Portion of Adjusted Federal Income of Zero or Less				

**Question 6:** Concerning tax expenditures over the four most recent tax years, can you specify how many C-Corps and LLCs taxed as corporations received any of the following tax credits and the total amount of each credit: (i) internship tax credit, (ii) rural job tax credit, (iii) urban high-crime area job tax credit, (iv) capital investment tax credit, (v) community contribution tax credit, (vi) contaminated site rehabilitation tax credit, (vii) entertainment industry tax credit, (viii) hazardous waste facility tax credit, (ix) new markets tax credit, (x) new worlds reading initiative tax credit, (xi) research and development tax credit, (xii) tax credit for contributions to scholarship-funding organizations, (xiii) state housing tax credit, and/or (xiv) the strong families tax credit?

Tax Year	Tax Credit	Number of Corporate Income Tax Returns with Credit	Total Credit Amount on Corporate Income Tax Returns
2021	(i) internship tax credit		
2021	(ii) rural job tax credit		
2021	(iii) urban high-crime area job tax credit		

2021	(iv) capital investment tax credit		
2021	(v) community contribution tax credit		
2021	(vi) contaminated site rehabilitation tax credit		
2021	(vii) entertainment industry tax credit		
2021	(viii) hazardous waste facility tax credit		
2021	(ix) new markets tax credit		
2021	(x) new worlds reading initiative tax credit		
2021	(xi) research and development tax credit		
2021	(xii) tax credit for contributions to scholarship-funding organizations		
2021	(xiii) state housing tax credit		
2021	(xiv) the strong families tax credit		

Note: Would you please add to the table to reflect information for the four most recent tax years?

**Question 7:** Concerning tax expenditures over the four most recent tax years, can you specify how many C-Corps and LLCs taxed as corporations applied any of the following subtractions from federal taxable income: (i) Foreign Source Income (s.78 I.R.C. Income), (ii) Foreign Source Income (s.951 I.R.C. Subpart F Income), (iii) Net Foreign Source Dividends (s. 862 I.R.C), (iv) Florida Net Operating Loss Carryover, (v) Florida Net Capital Loss Carryover, (vi) Florida Excess Charitable or EPB Contribution Carryover, (vii) Florida Targeted Jobs Deduction, (viii) Non-Florida Nonbusiness Income, and/or (ix) International Banking Facility Income?

Tax Year	Subtraction from Federal Taxable Income	Number of Corporate Income Tax Returns with Subtraction	Total Subtraction Amount on Corporate Income Tax Returns
2021	(i) Foreign Source Income (s.78 I.R.C. Income)		
2021	(ii) Foreign Source Income (s.951 I.R.C. Subpart F Income)		
2021	(iii) Net Foreign Source Dividends (s. 862 I.R.C.)		
2021	(iv) Florida Net Operating Loss Carryover		

2021	(v) Florida Net Capital Loss Carryover		
2021	(vi) Florida Excess Charitable or EPB Contribution Carryover		
2021	(vii) Florida Targeted Jobs Deduction		
2021	(viii) Non-Florida Nonbusiness Income		
2021	(ix) International Banking Facility Income		

Note: Would you please add to the table to reflect information for the four most recent tax years?

**Question 8:** Chapter 220, F.S., provides that corporations and other entities base Florida net income on federal taxable income (with certain modifications). Concerning C-Corps and LLCs taxed as corporations, can you specify (i) how many are members of an affiliated group who filed a consolidated federal tax return? Also, of these corporations, (ii) how many filed a consolidated tax return for Florida? And (iii) how many filed a separate tax return for Florida? Would you please provide data for the four most recent tax years for which you have complete data?

Tax Year	(i) Number of corporations who are members of an affiliated group who filed a consolidated federal tax return	(ii) Number of corporations who filed a consolidated return for Florida	(iii) Number of corporations who filed a separate return for Florida
2021			
2020			
2019			
2018			

Note: Would you please add to the table to reflect information for the four most recent tax years?

**Question 9:** As a follow up to Question 8, considering our state's 1,000 largest corporate employers (subdivided into the top 10, 50, 100, 250, 500, and 1,000), as measured by reemployment tax contributions, would you please specify: (i) how many are members of an affiliated group who filed a consolidated federal tax return? Of these corporations, (ii) how many filed a consolidated tax return for Florida? And (iii) how many filed a separate tax return for Florida?

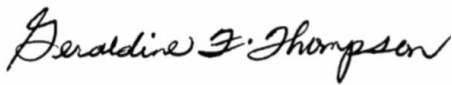
Tax Year	Reemployment Assistance Tax Categories (measured by total taxes owed)	(i) Number of corporations who are members of an affiliated group who filed a consolidated federal tax return	(ii) Number of corporations who filed a consolidated return for Florida	(iii) Number of corporations who filed a separate return for Florida

2021	Top 10 Employers			
2021	Top 50 Employers			
2021	Top 100 Employers			
2021	Top 250 Employers			
2021	Top 500 Employers			
2021	Top 1,000 Employers			

Note: Would you please add to the table to reflect information for the four most recent tax years?



**Representative Anna V. Eskamani**  
Florida House of Representatives, District 42



**Senator Geraldine F. Thompson**  
Florida Senate, District 15



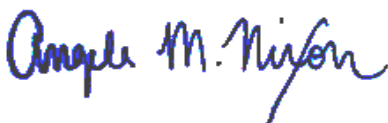
**Senator Victor M. Torres Jr.**  
Florida Senate, District 25



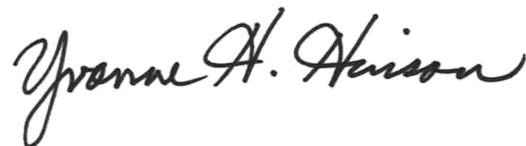
**Senator Shevrin D. "Shev" Jones**  
Florida Senate, District 34



**House Democratic Leader Fentrice Driskell**  
Florida House of Representatives,  
District 67



**Representative Angie Nixon**  
Florida House of Representatives, District 13



**Representative Yvonne Hinson**  
Florida House of Representatives, District 21



**Representative Rita Harris**  
Florida House of Representatives, District 44



**Representative Kristen Arrington**  
Florida House of Representatives, District 46



**Representative Lindsay Cross**  
Florida House of Representatives, District 60



**Representative Michele Rayner-Goolsby**  
Florida House of Representatives, District 62



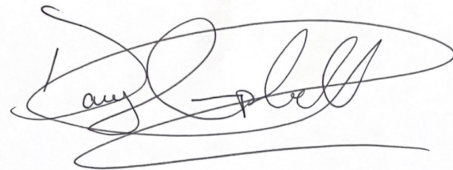
**Representative Susan L. Valdés**  
Florida House of Representatives, District 64



**Representative Joe Casello**  
Florida House of Representatives, District 90



**Representative Patricia H. Williams**  
Florida House of Representatives, District 98



**Representative Daryl Campbell**  
Florida House of Representatives, District 99



**Representative Hillary Cassel**  
Florida House of Representatives, District 101



**Representative Robin Bartleman**  
Florida House of Representatives, District 103



**Representative Felicia Robinson**  
Florida House of Representatives, District 104



**Representative Marie P. Woodson**  
Florida House of Representatives, District 105