



Request and Certificate for Waiver and Release of Florida Estate Tax Lien

**DR-308
R. 10/09**
Rule 12C-3.008
Florida Administrative Code
Effective 06/10

Please mail the waiver and release certificate to:

Name _____
Attention _____
Address _____
City/State/ZIP _____



Please print or type. This information will be used to mail document.

This request is for issuance of a certificate releasing the lien for estate tax on the property described below, belonging to or forming part of the gross estate of the decedent identified below.

Name of decedent _____
Date of death _____
County and state of domicile _____

Name of personal representative _____
Mailing address _____
Mailing address (cont.) _____
City, state, ZIP _____

Legal description of property as shown on deed (additional space on back of form)

I, the undersigned, _____, do hereby state under penalties of perjury that I have read
(Print name of personal representative)

this document and the information stated in it is true [ss. 92.525(1)(b); 213.37; 837.06, Florida Statutes (F.S.)].

Signature _____ Date _____
(Personal representative)

Certificate: The estate tax lien for the above named estate has been duly discharged or duly provided for and I issue this certificate waiving and releasing the lien of the State of Florida imposed by Chapter 198, Florida Statutes, on the above described property.

Authorized Department signature

Title Date

NOT VALID UNLESS DEPARTMENT OF REVENUE SEAL IS IMPRINTED.

Mail to:

**Florida Department of Revenue
PO Box 6460
Tallahassee FL 32399-6460**

Please submit in duplicate.

**Request and Certificate for Waiver and
Release of Florida Estate Tax Lien**

Value of Estate

Name of decedent
Social Security Number (SSN)*
Date of death

Value of property to be released	\$	
Value of remaining real property in Florida if release is issued	\$	
Value of all other property having tax situs in Florida	\$	
Total gross value of decedent's estate.....	\$	
Estimated taxable estate for federal estate tax purposes	\$	

I, the undersigned, _____, do hereby state under penalties of perjury that I have read
(Print name of personal representative)

this document and the information stated in it is true [ss. 92.525(1)(b); 213.37; 837.06, F.S.].

Signature _____ Date _____
(Personal representative or attorney for estate)

Information for Personal Representatives

Under Florida law, the personal representative is liable for tax due from the estate to the state of Florida.

If tax is due on this estate, the personal representative must pay the amount of tax due or secure the payment of the tax due along with the completed DR-308. The personal representative is liable for any tax due not paid prior to the transfer or distribution, or additional tax that may be determined to be due after this request is approved.

The personal representative agrees to furnish the Florida Department of Revenue with a copy of the federal estate tax return [Form 706, *United States Estate (and Generation-Skipping Transfer) Tax Return*].

*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Filing Tips

Remember to:

- ❖ Complete the entire form.
 - ◆ Enter the decedent's social security number (SSN) in the space provided on page 3.
 - ◆ List the values of the estate.
 - ◆ Sign both pages in the space provided.
- ❖ Submit in duplicate.
- ❖ Send a check, payable to the Florida Department of Revenue, for the full amount of tentative tax due.

For Information and Forms



Information and forms are available on our Internet site at

www.myflorida.com/dor



Persons with hearing or speech impairments may call the TDD line at 800-367-8331 or 850-922-1115.



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.



For a written reply to **tax questions**, write:
Taxpayer Services
Florida Department of Revenue
5050 W Tennessee St Bldg L
Tallahassee FL 32399-0112