



**Florida Department of Labor and Employment Security**  
Division of Workers' Compensation  
Bureau of Compliance

Jeb Bush  
Governor

Mary B. Hooks  
Secretary

**BULLETIN**

**DATE:** October 1, 2001  
**TO:** Florida Workers' Compensation Insurance Carriers and Self-Insurance Funds  
**FROM:** Margaret Young, Director, Division of Workers' Compensation  
**SUBJECT:** Removal of the New Business Exception for Construction Industry Exemption Applicants

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The Department recently revised Rule 38F-6.012, Florida Administrative Code to remove sub-section (c) of that rule. Sub-Section (c) allowed construction industry sole proprietors and partners of partnerships of new businesses to qualify for an exemption without submitting tax records for their business enterprise during their business first year of operation.

Effective September 6, 2001, all sole proprietors and partners of partnerships who apply for an exemption must include a copy of an IRS Form 1040 filed for the most recent tax year.

In addition, sole proprietors must include with the Form 1040 its accompanying Schedule C, and partners must include with the Form 1040 its accompanying Schedule E. Sole Proprietors and Partners who have not been in business long enough to have filed the above documentation with the Internal Revenue Service will not qualify for exemption from Chapter 440, Florida Statutes.