



		Original Wages Reported					Corrected Wages Reported				
1. Employee's Social Security Number 2. Employee's Name (Last, First, Middle)		3. Gross Wages	4. Taxable Wages	5. Out-of-State Taxable Wages Year-to-Date	6. Education Wages	7. Gross Wages	8. Taxable Wages	9. Out-of-State Taxable Wages Year-to-Date	10. Education Wages		
1.	-- --	3.	4.	5.	6.	7.	8.	9.	10.		
2.											
1.	-- --	3.	4.	5.	6.	7.	8.	9.	10.		
2.											
1.	-- --	3.	4.	5.	6.	7.	8.	9.	10.		
2.											
1.	-- --	3.	4.	5.	6.	7.	8.	9.	10.		
2.											
1.	-- --	3.	4.	5.	6.	7.	8.	9.	10.		
2.											
1.	-- --	3.	4.	5.	6.	7.	8.	9.	10.		
2.											
1.	-- --	3.	4.	5.	6.	7.	8.	9.	10.		
2.											
1.	-- --	3.	4.	5.	6.	7.	8.	9.	10.		
2.											
Totals (this page)		3.	4.	5.	6.	7.	8.	9.	10.		
Totals from this page should be included in Totals (all pages) on page 1.											

E-Verify Certification

I attest, under penalty of perjury, that this employer uses the E-Verify system defined in section 448.095(1)(c), Florida Statutes or the *Employment Eligibility Verification* (Form USCIS I-9), if E-Verify is not available within three business days of a new hire, to verify the employment eligibility of newly hired employees.

Signature _____
 Title _____
 Today's Date _____

E-Verify Certification

Florida law requires public agencies and private employers that employ 25 or more employees to certify on their first Reemployment Tax report or return filed each calendar year that they use the E-Verify system. E-Verify is an internet-based system operated by the U.S. Department of Homeland Security that allows participating employers to electronically verify employment eligibility of all newly hired employees. Additional information on the free E-Verify system may be found at e-verify.gov/employers.

If the E-Verify system is unavailable for three business days after the first day that the new employee begins working for pay, an employer must use the *Employment Eligibility Verification* (Form USCIS I-9) to verify employment eligibility.

In the absence of a written agreement or understanding with a client company, an employee leasing company must certify use of the E-Verify system on the first return or report filed within a calendar year.

The following definitions apply to the certification requirement:

Public agency - Any office, department, agency, division, subdivision, political subdivision, board, bureau, commission, authority, district, public body, body politic, state, county, city, town, village, municipality, or any other separate unit of government created or established pursuant to law, and any other public or private agency, person, partnership, corporation, or business entity acting on behalf of any public agency.

Employees - Individuals filling a permanent position who perform labor or services under the control or direction of an employer that has the power or right to control and direct the employee in the material details of how the work is to be performed in exchange for salary, wages, or other remuneration. The term "employee" does not include an individual hired for casual labor which is to be performed entirely within a private residence, or an independent contractor, as defined in federal laws or regulations, hired to perform a specified portion of labor or services.

Employers or employee leasing companies required to certify use of E-Verify must sign, date, and enter their title on the first Reemployment Tax report or return filed each calendar year if the entity he or she represents utilizes the E-Verify system or Form USCIS I-9, if E-Verify is not available within three days of the new hire, to verify employment eligibility. Entities required to verify employment who don't do so are subject to a fine.

IMPORTANT

Complete pages 1 and 2 for corrections to the Employer's Quarterly or Annual Domestic Report.
Return pages 1, 2, and 3 (the coupon page), even if you don't owe any additional tax, to the Department.

DO NOT DETACH

**Correction to Employer's Quarterly or Annual Domestic Report
Payment Coupon**

RT-8A
R. 07/23

Florida Department of Revenue

COMPLETE and MAIL with your REPORT/PAYMENT.
Please write ACCOUNT NUMBER on your check.
Be sure to SIGN YOUR CHECK.
Make check payable to: Florida U.C. Fund



DOR USE ONLY
[] [] / [] [] / [] []
POSTMARK OR HAND DELIVERY DATE



RT-8A

ACCOUNT NO. [] [] [] [] [] [] [] []

F.E.I. NUMBER [] [] - [] [] [] [] [] [] [] []

Name
Address
City/ST/ZIP

AMOUNT ENCLOSED [] [] [] , [] [] [] , [] [] [] . [] []
US Dollars | Cents |

PAYMENT FOR
QUARTER ENDING
MM/YY [] [] - [] []

Check here if you transmitted funds electronically.

9100 0 99999999 0068054049 2 5009999999 0000 4

Correction to Employer's Quarterly or Annual Domestic Report Instructions

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 floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

This form (RT-8A) is used to correct errors made on the originally submitted:

- *Employer's Quarterly Report* (RT-6)
- *Quarterly Report for Out-of-State Taxable Wages* (RT-6NF)
- *Annual Report for Employers of Domestic Employees Only* (RT-7)
- *Employer's Quarterly Report for Employees Contracted to Governmental or Nonprofit Educational Institutions* (Form RT-6EW)

Annual filers will need to complete one RT-8A for each quarter being corrected.

Corrections to an Employer's Quarterly Report may be made online by using the Department's File and Pay webpage. If you are required to file and pay reemployment tax electronically, you are also required to correct your prior returns electronically and should not submit this form.

Please complete the information at the top of page 1 and check the box that states your reason(s) for making the correction. If more than one box applies or if your reason is not listed, please check "Other" and list the reason(s) on the blank lines.

Items 1 and 2 – Enter the social security number (SSN) and name as reported on the original report, RT-6, RT-6NF, RT-7, or RT-6EW.

Correcting employee SSN or name – If you are correcting the employee SSN or name:

- include the exact information from the original report,
- indicate on the next line that this is a "SSN change" or "name change", and
- list the corrected information on the line below.

Item 3 – Enter the employee Gross Wages as reported on the original RT-6, RT-7, or previous RT-8A reports.

Item 4 – Enter the employee Taxable Wages as reported on the original RT-6, RT-7, or previous RT-8A reports.

Item 5 – Enter the employee Out-of-State Taxable Wages as reported on the original RT-6NF.

Item 6 – Enter the employee Education Wages as entered on the original RT-6EW.

Item 7 – Enter the employee corrected Gross Wages as it should be on the RT-6 or RT-7.

Item 8 – Enter the employee corrected Taxable Wages as it should be on the RT-6 or RT-7.

Item 9 – Enter the employee corrected Out-of-State Taxable Wages as it should be on the RT-6NF.

Item 10 – Enter the employee corrected Education Wages as it should be on the RT-6EW.

Item 11 –

Column A - Amounts Originally Reported on RT-6, RT-7 or Previous RT-8A, must be equal to the amounts that were entered on the original RT-6, RT-7, or previous RT-8A reports for the total gross wages, excess wages, taxable wages, and tax due for the reporting quarter being corrected.

Column B - Corrected Amounts for RT-6 or RT-7, should equal the new total gross wages, excess wages, taxable wages, and tax due as it should be recorded for the reporting quarter being corrected.

Column C - Difference, is the net change to the total gross wages, excess wages, taxable wages, and tax due between the corrected amount (Column B) and what was originally reported (Column A). The column will also indicate either the amount of the credit or the amount of additional tax due.

Payment Coupon Completion Instructions –

Complete the payment coupon even if you do not owe any additional tax.

Write the seven-digit RT account number in the "Account No." box.

Enter the federal employer identification number in the "F.E.I. Number" box.

Enter the employer's legal entity name and mailing address in the space provided.

Enter the additional tax due in the "Amount Enclosed" field. If the individual wage corrections result in a credit, any applicable refund will be sent to you.

Enter the two-digit month and year of the quarter for which you are reporting changes:

Month		Year	
March 31	= 03	2018	= 18
June 30	= 06	2017	= 17
September 30	= 09	2016	= 16
December 31	= 12	2015	= 15

Make check payable to Florida U.C. Fund.

Mail the original completed form and coupon along with any remittance due to:

Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0180

Information and tutorials are available at floridarevenue.com/taxes/education.

Tax forms and brochures are available at floridarevenue.com/forms.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.