



**When is the tax return due and payable?**

Returns and payments are due by the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your return must be postmarked or hand delivered to the Department on the first day of business following the 20th. You must file a tax return, even if no tax is due. Late-filed returns are subject to penalty and interest.

Taxpayers who pay tax electronically can find payment due date calendars (DR-659) and other e-Services program information on the Department's website.

**Sign and date the tax return.** The return must be signed by a person who is authorized to sign on behalf of the provider.

**Mail your return and payment to:**

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

**Electronic Funds Transfer (EFT):** Florida law requires certain taxpayers to pay taxes and file tax returns electronically. For information about electronic payment and filing requirements and procedures or to enroll, go to the Department's website [www.floridarevenue.com](http://www.floridarevenue.com).

Information and forms are available on our website.

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For written replies to tax questions, write to:  
Taxpayer Services – MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

**Change of Information - Miami-Dade County Lake Belt Mitigation Fees**

The legal entity changed on \_\_\_\_/\_\_\_\_/\_\_\_\_. **If you change your legal entity and are continuing to do business in Florida, you must notify the Department of any changes by calling Taxpayer Services at 850-488-8600, Monday through Friday (excluding holidays).**

The business was closed permanently on \_\_\_\_/\_\_\_\_/\_\_\_\_. (The Department will cancel your certificate number as of this date.)  
Are you a corporation/partnership required to file a corporate income tax return?  Yes  No

The business will close/was closed temporarily on \_\_\_\_/\_\_\_\_/\_\_\_\_. I plan to reopen on \_\_\_\_/\_\_\_\_/\_\_\_\_.  This year only or  Recurring every year  
Forwarding Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

The business was sold on \_\_\_\_/\_\_\_\_/\_\_\_\_. The new owner information is:  
Name of New Owner: \_\_\_\_\_ Telephone Number of New Owner: (\_\_\_\_) \_\_\_\_\_  
Mailing Address of New Owner: \_\_\_\_\_  
City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Certificate Number**

**FEIN**   -

**Business Partner Number** \_\_\_\_\_

▶ Signature of Taxpayer (Required): \_\_\_\_\_ Date: \_\_\_\_\_ Telephone Number: (\_\_\_\_) \_\_\_\_\_

Detach coupon and return with payment

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

\_\_\_\_\_  
**Signature of Taxpayer** **Date**

\_\_\_\_\_  
**Signature of Preparer** **Date**