



Taxes, Fees, Remittances and Reports with Electronic File and Pay Requirements

The table below lists the requirements, criteria and electronic filing and payment options for each tax, fee, remittance or report. Employers who are required to electronically file and pay taxes, must also electronically remit child support payments deducted from employees' wages¹.

Tax, Fee, Remittance or Report	You must file returns or reports and/or pay the tax, fee, or remittance electronically if:	File and pay using the Department's website	File using other methods	Pay using ACH-Debit method	Pay using ACH-Credit method (payer initiates)
Communications services tax	You paid \$20,000 or more in tax during the most recent state fiscal year ²	Yes	Flat file web import ³	Yes	Yes
Corporate income tax	You paid \$20,000 or more in tax during the most recent state fiscal year ² ; or, you are required to file federal corporate income tax returns electronically	Yes (forms F-1120A, F-1120ES, and F-7004)	IRS Modernized e-File (MeF) program using approved MeF Business Providers	Yes	Yes
Documentary stamp tax	You paid \$20,000 or more in tax during the most recent state fiscal year ²	Yes	No	Yes	Yes
Fuel tax – local government user of diesel fuel, mass transit provider	You paid \$20,000 or more in tax during the most recent state fiscal year ²	Yes	Flat file and CSV web import ³	Yes	Yes
Fuel tax – Pollutants	You paid \$20,000 or more in tax during the most recent state fiscal year ²	No electronic filing option	No	Yes	Yes
Fuel tax – terminal supplier, terminal operator	You report information for tracking movements of petroleum products as a registered fuel tax licensee	No	EDI/XML Direct Filing Application ³	Yes	Yes
Fuel tax – wholesaler, importer, carrier, exporter, blender/retailer of alternative fuel	You report information for tracking movements of petroleum products as a registered fuel tax licensee	Yes	Flat file and CSV web import ³	Yes	Yes
Insurance premium tax	You paid \$20,000 or more in tax during the most recent state fiscal year ²	Yes	Flat file web import ³	Yes	Yes
Miami-Dade Lake Belt Mitigation Fee	You paid \$20,000 or more in tax during the most recent state fiscal year ²	No electronic filing option	No	Yes	Yes
Reemployment tax (Employer)	You employed 10 or more employees in any quarter during the most recent state fiscal year ²	Yes	<ul style="list-style-type: none"> Flat file web import³ Approved vendor software 	Yes	Yes



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Reemployment tax (Agent)	You prepared and reported tax directly for 100 or more employers during the prior state fiscal year ²	Yes	<ul style="list-style-type: none"> • Taxpayer created software³; • Approved vendor software 	Yes	Yes
Sales and use tax (includes local option sales taxes, surcharges, surtaxes, solid waste fees and surcharge)	You paid \$20,000 or more in tax during the most recent state fiscal year ² ; or, you file a consolidated tax return	Yes	<ul style="list-style-type: none"> • Taxpayer created software³; • Approved vendor software 	Yes	Yes
Severance tax (includes oil, gas and sulfur production; severance of solid minerals)	You paid \$20,000 or more in tax during the most recent state fiscal year ²	No electronic filing option	No	Yes	Yes
Wholesaler/Distributor Reporting (Alcoholic Beverages and Tobacco Products)	You are a manufacturer, wholesaler, or distributor of alcoholic beverages or tobacco products who sells to a Florida retailer	Yes	Flat file web import ³	No Payment Required	No Payment Required
Other state agency payments	You are required to remit payments to one or more of the following state agencies: <ul style="list-style-type: none"> • Division of Alcoholic Beverages and Tobacco • Division of Pari-Mutuel Wagering • Division of State Group Insurance • Florida Retirement System 	Yes	No	Yes	No

¹ Child support payment information is available at http://floridarevenue.com/childsupport/employers/Pages/make_payments.aspx.

² The State fiscal year begins July 1 and ends June 30.

³ Direct filing, web import/upload, and file format information is available at <http://floridarevenue.com/taxes/eservices/Pages/importinfo.aspx>.

References: Sections 213.755 and 443.163, Florida Statutes, and Rule 12-24.003, Florida Administrative Code