



## Tips for Agents: Problem Free Electronic Filing of Reemployment Tax Quarterly Reports

According to Florida law (section 443.163, Florida Statutes), a person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year is required to electronically file each client report during the current calendar year. Failure to file an *Employer's Quarterly Report* (Form RT-6) for each calendar quarter in the current calendar year by approved electronic means results in a penalty of \$50 for that report and \$1 for each employee. To assist agents in properly filing the *Employer's Quarterly Report* by electronic means, the Department suggests the following:

- It is very important to get the client's RT (Reemployment Tax) account number upon entering into an agent relationship. If the client does not have an RT account number issued by the Florida Department of Revenue, they must register immediately and provide you with that number. You will not be able to e-file for unregistered clients, so if you accept an unregistered client, you will be penalized for any paper reports filed on their behalf. The same applies if the client's account is inactive and needs to be reinstated. The client can reinstate their RT account by completing the online registration application. Once you have the RT account number, log in to the Department's website to determine if the number is valid and active.
- You will not be able to e-file for accounts that are rejected in your manifest (acknowledgement) as invalid or not registered. If a report is not filed timely, a late filing penalty will be imposed. In addition, an agent who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year will be assessed a \$50 plus \$1 per employee penalty for each paper RT-6 *Employer's Quarterly Report* that is filed. For these reasons, it is important that you maintain your agent list using the Department's agent website. This will provide you with a list of clients the Department has linked to you for the current filing period. To avoid penalties, you must ensure your clients are added or deleted on a routine and timely basis. Once you add a new relationship, any previous agent relationship for that client is programmatically terminated, which will enable you to file electronically for your client on the next business day. Note that if you signed a *Reemployment Tax Data Release Agreement* (Form RT-19), you are required to update your client list within 30 days after you no longer represent a client.
- Be sure to monitor your manifest frequently so you can timely respond to problems identified by the Department. The XML and flat file specifications (including a list of error codes) are available on the Department's website. These codes detail submission problems, such as when a report has already been filed for the quarter you are attempting to file, when you have submitted a report for an inactive account, or when the FEIN number submitted does not match the Department's records. The list contains the corrective action that needs to be taken by the agent to successfully file. If you receive an error code indicating a report has already been filed, contact your client to determine if you are still representing them. Do not file a paper reports.
- You can search the Department's database to verify account status and RT account numbers if you currently have a Memorandum of Understanding or a Tax Data Release Agreement with the Department.

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- Timely update your account to add or delete clients. **Note:** If you are adding a client and creating a retroactive effective date, you may receive a penalty if the client filed a paper report during the time you are indicating you were their agent.
- If you need to correct a report you can make the corrections online by going to [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) and selecting Reemployment Tax - Agents. After logging in and reviewing the bulletin board, the main menu offers the option to file a corrected report electronically under "RT-8A Corrected Return."
- Please emphasize to your clients that they should not file a paper copy of the report you previously e-filed. The Department is continuing to receive paper reports (which have already been e-filed by an agent) directly from client employers. This results in a penalty against any linked agent.
- If your client does not provide information to allow you, the agent, to file the quarterly report, consider terminating the relationship if it appears the client has ended the relationship. Since the RT-6 states above the signature line that "Under penalties of perjury, I declare that I have read this return and the facts stated in it are true," a report with no employment data should not be filed unless no wages were paid. Clients can always be added if they subsequently respond to the agent.
- **Note:** A client, if enrolled, can change agents when the client updates their enrollment status.

If you have questions, call the Department's Tax Information and Assistance line at 850-488-6800 Monday through Friday, excluding holidays.