



Commonly Used Reemployment Tax Notices

Do you have a question about a notice you received from the Department? Below is a list of the most commonly mailed reemployment tax notices and a short explanation of why the notice is issued.

| FORM NUMBER | FORM TITLE | DESCRIPTION |
|-------------|----------------------------|---|
| DR-836 | Refund Offset Notice | Section 213.25 Florida Statutes, authorizes the Department to reduce the amount of a refund against any outstanding obligations. This is the form that is sent to the taxpayer when a refund has been offset by an outstanding obligation. |
| RT-15 | Notice of Delinquency | Sent when the taxpayer has failed to file a report. The specific delinquency is listed at the top on the back of the form. |
| RT-17 | Notice of Final Assessment | It is a list of amounts due, including missing reports, which must be filed immediately. The back of the form lists the tax/assessment due, interest due, penalty due, fee due, and total due for each reporting period. A taxpayer has 20 days to file a protest to the assessment. |
| RT-17B | Notice of Final Assessment | It is a list of amounts due. The back of the form lists the tax/assessment due, interest due, penalty due, fee due, and the total due for each reporting period. A taxpayer has 20 days to file a protest to the assessment. |
| RT-27 | Notice of Amount Due | Sent when there is money owed to the Department. Contains a box on the first page (which may be continued on the back page) that lists the specific reemployment tax debts owed. It is a summary of outstanding liabilities. |
| RT-27D | Notice of Amount Due | Generally used when the calculations on the taxpayer's report(s) do not agree with our calculations. Contains a box on the front page which describes the reason for the notice and the amount due. The reverse side contains a chart which lists the lines on the taxpayer's report (tax, penalty and/or interest, total), the amounts stated on the report, the amount(s) recalculated by the Department, and the difference between the two. |

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| RT-FL940C | State Certification Notice | It is a form which lists a taxpayer's gross wages, taxable wages, tax rate, and contributions paid during a certain time period. We generate the form any time there is a discrepancy between the taxable wages and/or payments the taxpayer reports to the IRS and what is shown in the system. |
| RTS-FL23R | Liability notice | Notifies an employing unit that it has been deemed an employer. Specifies type of employment (general, agricultural, domestic, etc.) and states the date the liability is effective. A taxpayer has 20 days to file a protest of the notice. |
| UCT-FL04A | Incomplete or Incorrect Report Notice | Sent out when a report contains incomplete, or invalid, information, particularly invalid social security numbers and/or incomplete names of employees. |
| UCT-FL06A | Incomplete Report Notice | Sent when a report is incomplete, particularly when Line 1 of the quarterly report is incomplete. We must have the number of full-time and part-time covered workers who performed services during, or received pay for, the payroll period, including the 12th of the month, on Line 1 of the Employer's Quarterly Report (RT-6). |