



## 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' wages (see #1 on page 2).

**State of Florida fiscal year is July 1 through June 30.**

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 \$5,000 or more in tax during the most recent state fiscal year	Yes	<ul style="list-style-type: none"> <li>Web import file (see #2)</li> <li>Direct filing (see #3)</li> </ul>	Yes (see #6)	Yes
Corporate Income Tax	You paid \$5,000 or more in tax during the most recent state fiscal year or you are required to file federal corporate income tax returns electronically	Yes (forms F-1120A, F-1120ES, and F-7004)	<ul style="list-style-type: none"> <li>Software vendor products (see #4)</li> <li>IRS Modernized e-file program (see #5)</li> </ul>	Yes (see #6)	Yes
Documentary Stamp Tax	You paid \$5,000 or more in tax during the most recent state fiscal year	Yes	No	Yes (see #6)	Yes
Fuel - Local Government User, Mass Transit System Provider	You paid \$5,000 or more in tax during the most recent state fiscal year	Yes	Web import file (flat and CSV) (see #2)	Yes (see #6)	Yes
Fuel - Pollutants Tax	You paid \$5,000 or more in tax during the most recent state fiscal year	Yes	No	Yes (see #6)	Yes
Fuel - Terminal Operator, Terminal Supplier	You report information for tracking movement of petroleum products as a registered fuel tax licensee	No	<ul style="list-style-type: none"> <li>Direct filing (see #3)</li> <li>Software vendor products (see #4)</li> </ul>	Yes (see #6)	Yes
Fuel - Blender, Exporter, Petroleum Carrier, Wholesaler/ Importer	You report information for tracking movement of petroleum products as a registered fuel tax licensee	Yes	Web import file (flat and CSV) (see #2)	Yes (see #6)	Yes
Insurance Premium Tax	You paid \$5,000 or more in tax during the most recent state fiscal year	Yes	<ul style="list-style-type: none"> <li>Web import file (see #2)</li> <li>Direct filing (see #3)</li> <li>Software vendor products (see #4)</li> </ul>	Yes (see #6)	Yes
Miami-Dade Lake Belt Mitigation Fee	You paid \$5,000 or more in tax during the most recent state fiscal year	No electronic filing option	No	Yes (see #6)	Yes
Reemployment Tax (Employer)	You employed 10 or more employees in any quarter during the most recent state fiscal year	Yes	<ul style="list-style-type: none"> <li>Web import file (see #2)</li> <li>Direct filing (see #3)</li> <li>Software vendor products (see #4)</li> </ul>	Yes (see #6)	Yes
Reemployment Tax (Agent)	You prepare and file reports for clients who are required to file by electronic means. Your client will be assessed a penalty if they are obligated and you do not file their report electronically	Yes	<ul style="list-style-type: none"> <li>Web import file (see #2)</li> <li>Direct filing (see #3)</li> <li>Software vendor products (see #4)</li> </ul>	Yes (see #6)	Yes

**Taxes, Fees, Remittances, and Reports with  
Electronic File and Pay Requirements  
(continued)**

**State of Florida fiscal year is July 1 through June 30.**

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)
Sales and use tax, local option county tax or discretionary sales surtax (DSS), Prepaid Wireless E911 Fees, Solid Waste Fees and Surcharges	You paid \$5,000 or more in tax during the most recent state fiscal year or you file a consolidated tax return	Yes	<ul style="list-style-type: none"> <li>• Direct filing (see #3)</li> <li>• Software vendor products (see #4)</li> </ul>	Yes (see #6)	Yes
Severance (includes oil, gas and sulfur production, and severance of solid minerals)	You paid \$5,000 or more in tax during the most recent state fiscal year	No electronic filing option	No	Yes (see #6)	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	Web import file (see #2)	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"> <li>• Division of Alcoholic Beverages and Tobacco</li> <li>• Division of Pari-Mutuel Wagering</li> <li>• Division of State Group Insurance</li> <li>• Florida Retirement System</li> </ul>	Yes	No	Yes (see #6)	No

1. Pay child support electronically at [https://servicesforemployers.floridarevenue.com/Pages/make\\_payment.aspx](https://servicesforemployers.floridarevenue.com/Pages/make_payment.aspx)
2. Web import file format information is available at <https://floridarevenue.com/taxes/eservices/Pages/importinfo.aspx>
3. Software developers approved for direct filing are available at <https://floridarevenue.com/taxes/developerinfo>
4. List of software vendors for eFiling is available at [https://floridarevenue.com/taxes/Documents/FL\\_eFileVendor.pdf](https://floridarevenue.com/taxes/Documents/FL_eFileVendor.pdf)
5. IRS Modernized e-File Program Information is available at <https://www.irs.gov/e-file-providers/modernized-e-file-program-information>
6. Company Identifiers required for accounts with debit blocks are available at <https://floridarevenue.com/taxes/Documents/companyIdentifiers.pdf>