I am an employer liable for reemployment tax reporting and certify to the following:

- I only employ employee(s) who perform domestic services as defined in section 443.1216(6), Florida Statutes (F.S.).
- I am eligible for an earned tax rate (to be eligible for an earned tax rate means the employer has reported for the required number of calendar quarters and has been assigned a tax rate other than the initial rate).

I hereby make application to change from quarterly reporting to annual reporting, effective January 1, _____.

I understand that:

- If I employ individuals who perform services other than domestic services, I no longer qualify for annual reporting and agree to immediately notify the Department of Revenue and understand my filing period will revert to quarterly filing.
  **Example:** A sole proprietor has a business employee and an employee in the owner’s home who performs domestic services. Since the sole proprietor employs individuals who perform services other than domestic services, all employment must be reported quarterly.

- Failure to timely provide wage information requested by the Florida Department of Commerce, Reemployment Assistance Program or its designee shall result in the loss of privilege to file annually, effective the calendar quarter immediately following the calendar quarter in which such failure occurred.

- If I am assigned a penalty rate due to indebtedness billed for more than one year, my filing period will revert to quarterly filing.

- If I do not have an annual payroll as defined in s.443.131(3)(b)1, F.S., and become ineligible for an earned rate, my filing period will revert to quarterly filing.

- Although I will be reporting on an annual basis, the wages for each employee must be itemized by quarter on the annual reporting form. The annual report is due January 1 and is delinquent if not postmarked by January 31.

- This application must be postmarked no later than December 1 to be eligible for annual filing for the next calendar year. Note: for the transition year, an Employer’s Quarterly Report (RT-6) will be due on January 1 for the fourth quarter of the preceding calendar year. The first annual report will then be due the following year on January 1.

- I will remain in annual reporting status until I request a change to quarterly filing or I no longer qualify for annual reporting.

- If I cease employment and my account is inactivated, I will immediately revert to quarterly filing for the completed quarters of the current calendar year.

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Signature: ______________________
Date: __/__/____
Title: ______________________
Area Code: __________ Telephone number: __________

This form must be signed by the sole proprietor or owner, if a sole proprietorship; by a partner, if a partnership; or by an authorized agent who has a Power of Attorney (DR-835) on file with the Department of Revenue.

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Submit the completed application to:
Account Management
Florida Department of Revenue
PO Box 6510
Tallahassee FL 32314-6510

For assistance call: 850-488-6800
Internet address: floridarevenue.com