



## Filing and Paying Taxes Electronically

The Department of Revenue makes filing and paying electronically quick and easy and there are many benefits to filing and paying electronically:

- Saves time and money
- Increases accuracy
- Convenient
- Provides confirmation of receipt

The Department encourages taxpayers to enroll to file and pay electronically. If you enroll to file and pay electronically you can take advantage of additional features, such as:

- Saving your bank account and contact information
- Viewing filing history and bills on the account
- Printing copies of your tax returns
- Canceling a pending submission

Enrolling is easy at [floridarevenue.com/taxes/enrollment](http://floridarevenue.com/taxes/enrollment).

To enroll, you will need to provide your:

- Federal Employer Identification Number (FEIN) or Social Security Number (SSN) for accounts without an FEIN (sole proprietorship)
- Business Partner number
- Contact information (name, address, email address, phone, and fax number)
- Banking information for ACH-Debit option (routing or transit number and bank account number)

Immediately after you enroll, you will receive an electronic confirmation that includes a user ID and password. You can begin to file and pay taxes electronically within two business days of receiving your user ID and password.

### **Although the Department encourages enrollment, you can electronically file or pay the following taxes or fees without enrolling:**

- Sales and use tax
- Solid waste fees and rental car surcharge
- Reemployment tax
- Prepaid wireless E911 fee
- Pollutants and motor fuel tax (wholesaler/importer, petroleum carrier, exporter, blender)
- Insurance premium tax
- Corporate income tax (Modernized e-File Program [MeF] with the IRS)
- Gross receipts tax
- Communications services tax
- Documentary stamp tax

### **To electronically file or pay without enrolling, you will need to provide two of the following identifiers each time you use the system:**

- Certificate number
- Business Partner number
- Federal Employer Identification Number (FEIN) or Social Security Number (SSN) for accounts without an FEIN (sole proprietorship)
- Reemployment tax account number (if paying reemployment tax)
- Contract Object number

## **Some taxpayers choose to file and pay electronically but others are required to do so.**

### **Who must file and pay taxes electronically?**

- Businesses that file consolidated sales and use tax returns
- Businesses that paid \$5,000 or more in tax during the State of Florida's prior fiscal year (July 1 - June 30) must file tax returns and remit payments of taxes and fees electronically during the next calendar year.
- Employers with 10 or more employees in any calendar quarter during the most recent state fiscal year (July 1 - June 30)
- All licensed terminal suppliers, terminal operators, wholesalers/importers, petroleum carriers, exporters, and blenders

If you cannot file electronically, call Taxpayer Services at 850-488-6800 to ask if you qualify for a waiver. Even if you qualify for a waiver from filing electronically, you must still pay your tax electronically.

### **Electronic Payments**

You can pay taxes and fees electronically without enrolling. However, when you enroll, your banking and contact information can be saved so you do not have to enter it every time you make a payment.

For each payment, you will specify the payment amount and the date the payment is to be made. The payment date must be at least one business day before the payment deadline. On the date you specify, the bank transfers the money from your account to the state's account. There is no cost to you, and the Department does not have access to your bank account.

When you **electronically pay, or electronically file and pay at the same time**, you must initiate your electronic payment **and receive a confirmation number** no later than 5 p.m. ET on the date specified on the *Florida eServices Calendar of Electronic Payment Deadlines* to avoid penalty and interest. For a list of electronic payment deadlines, visit [floridarevenue.com/forms](http://floridarevenue.com/forms) and select the *Florida eServices Calendar of Electronic Payment Deadlines* ([Form DR-659](#)) under the eServices section.

**Note:** If you pay electronically using software you purchased, check with your software vendor for deadlines that may differ from those listed on the calendar of payment deadlines (Form DR-659).

### **Payment Scheduling**

You can schedule electronic payments ahead of time with the payment-scheduling feature. When you provide your payment instructions, you can choose a withdrawal date that is up to 30 calendar days in the future. This allows you to submit your electronic return early and have the electronic payment withdrawn from your bank account at a later date.

### **Electronic Filing**

If you file a return without the payment (i.e., return only), you must submit your return and receive a confirmation number no later than 5 p.m. ET on or before the deadline for filing the return to be considered timely. Keep the confirmation number in your records. The deadline for filing only the tax return varies by tax or fee. Check the return or instructions for the filing deadlines.

**Note:** If you file using software you purchased, check with your software vendor for filing deadlines.

If you submit a return and payment together, you must follow the electronic payment deadlines, which are different from the "return only" deadlines. The deadlines for electronic payments are provided on the *Florida eServices Calendar of Electronic Payment Deadlines* ([Form DR-659](#)) posted at [floridarevenue.com/forms](http://floridarevenue.com/forms), under the eServices section.

### **Paying Tax Bills**

You can pay bills (Notice of Amount Due or Demand for Payment) online for most taxes using an ACH-Debit or credit card. You do not have to be enrolled in eServices to pay bills online. However, if enrolled, you can quickly check your account status online and see if any bills have been posted to your account. You do not have to wait for notices to be sent to you.

### **Frequently Asked Questions**

#### **What are the electronic options for paying taxes?**

- Internet
- Commercial software

Check the Department's website at [floridarevenue.com/taxes/enrollment](http://floridarevenue.com/taxes/enrollment) for more information on each option to determine which method best meets your needs.

### **What are the electronic options for filing taxes?**

- Internet
- Commercial software
- Develop your own output file

The Department's website lists the options available for each tax at [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay).

### **What happens if I file or pay my taxes late?**

Penalty and interest may be assessed for either filing your return late or paying the tax late. For taxes that provide a collection allowance, you forfeit your collection allowance when you file or pay late. If the circumstances were beyond your control and you can provide documentation proving you tried to file or pay on time, the Department will review your documentation and consider adjusting your account.

### **Will the Department mail me tax forms if I file electronically?**

The Department will not mail tax forms if your account reflects that you:

- Are required by law to file electronically and you have not received a waiver
- Voluntarily file electronically
- Use commercial software to prepare and file your corporate tax returns

### **What if I find that I made a mistake after I filed or paid electronically?**

Many of the electronic file and pay options (internet or commercial software) allow you to cancel a return or payment before 5 p.m. ET on the same business day it was submitted. If canceling a return or payment is not an option, you may file an amended return.

### **Who do I call if I need help installing or using software I've purchased?**

If you purchase software or use a vendor to process your tax returns or payments, you need to contact the software company or the vendor for support.

### **Can I use the ACH-Credit option for paying taxes?**

Yes. However, you are responsible for any costs involved in using this option and for ensuring the proper payment format is used. *ACH-Credit Payment Method Requirements Florida eServices (Form DR-600TP)* provides the requirements for using the ACH-Credit payment method. A table of tax types and tax type codes is provided on *Tax Type/Tax Type Code Florida eServices (Form DR-655)*. Both forms are posted at [floridarevenue.com/forms](http://floridarevenue.com/forms) under the eServices section.

### **Can I make electronic payments to other state agencies?**

Yes, some electronic payments for other state agencies are processed by the Department of Revenue. You must contact the state agency that administers those taxes or fees for information about their electronic payment options and enrollment requirements. Payment deadlines for other state agencies the Department processes are provided on the *Florida eServices Calendar of Electronic Payment Deadlines (Form DR-659)*. For more information about:

- Alcoholic Beverages and Tobacco, call 850-717-1142
- Pari-Mutuel Wagering, call 850-717-1089
- Retirement Contributions, call 850-414-6334

### **Contact Us**

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**To speak with a Department of Revenue representative**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

### **Subscribe to Receive Email Alerts from the Department.**

Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).