Gross Receipts Tax Return



Mail to: Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0150

Name and address if not preprinted:

Rule 12B-6.005, F.A.C.

DR-133

Certificate #: Business Partner #: Contract Object #: FEIN: Reporting Period:

Location Address:

Return due date:

A return must be filed even if no tax is due or EFT payment sent.

Read pages 3 and 4 before completing this form.

What is the gross receipts tax for utility services? The tax is imposed on gross receipts from the sale, delivery, or transportation of natural gas, manufactured gas, or electricity to a retail consumer in Florida.

Line-by-Line Instructions

Column A - Taxable Gross Receipts or Costs

Line 1. Electric Receipts. Enter the total due on taxable electric utility service receipts.

Line 2. Use Tax/Cogeneration or Small Power Producers. Enter the total amount of costs subject to tax. See Page 3. A use tax component of gross receipts tax may impact persons who cannot prove payment of tax.

Line 3. Gas Receipts. Enter the total due on taxable gas receipts. See Page 4. Use the appropriate fiscal year index price for each class of customer (residential, commercial, or industrial).

Column B – Tax Rate

Lines 1-3. The current tax rate is printed on the return.

Column C – Tax Due

Lines 1-3. Multiply the amount in Column A (Taxable Gross Receipts or Costs) by the tax rate in Column B.

Line 4. Column C Total. Enter the total of Lines 1, 2, and 3.

Line 5a. DOR Credit Memo. Enter the amount of credit memo issued by DOR and attach a copy of the original memo.

Line 5b. Other Credits. Enter the amount of allowable credits, such as gross receipts taxes paid to a service provider for taxable services that are resold by you.

Line 5. Total Credits. Enter the total of Lines 5a and 5b.

Line 6. Amount of Tax Due. Subtract Line 5 from Line 4. Enter total amount of tax due. If your return is late, complete Lines 7 and 8. If timely, skip to Line 9.

(continued on page 2)

MANA

Complete both sides of coupon. Detach coupon and return with payment.

Florida Department of Revenue	Gross F	Receipts Tax Return	HD/	PM Date: / /	DR-133 R. 01/17
		Column A Taxable Gross Receipts or Costs		Column B Tax Rate 2.5%	Column C Tax Due (AxB)
1. Electric Receipts				X .025	
2. Use Tax/Cogeneration or Small Power Producers (See Page 3)				X .025	
3. Gas Receipts (See Page 4)				X .025	
			4. Column C Total		
5a. DOR Credit Memo 5b. Other Credits			5. Total Credits		
CERTIFICATE # REPORTING PERIOD			6. Amount of Tax D		
			7. Penalty Amount	Due (See instructions for rates)	
Name			8. Interest Amount	Due (See instructions for rates)	
Address City/St/ZIP			9. Total Due with R		
L.				DR-133	
Due: Late After:					
Check here if payment was made	de				

electronically.

Line 7. Penalty Amount Due. Tax returns and payments are due by the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your tax return must be postmarked or hand-delivered to the Department on the first business day following the 20th. The penalty for a **late-filed** return or late payment is 10 percent for each month (or fraction of a month) the tax is late, not to exceed 50 percent of the tax due. Multiply the amount on Line 6 by the appropriate penalty rate. The minimum penalty is \$10, even if no tax is due.

Line 8. Interest Amount Due. Interest is due on late payments from the date tax is due until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in section (s.) 213.235, Florida Statutes (F.S.). You can obtain interest rates from our-Internet site or by calling Taxpayer Services. Multiply the tax due on Line 6 by the daily interest rate, then by the number of days late.

Interest rates are available at floridarevenue.com/taxes/rates.

Line 9. Total Due with Return. Add the amounts on Lines 6, 7, and 8 and enter the total. Remit this amount with your return. Make your check payable to the Florida Department of Revenue. Check the box if you have electronically transmitted your payment.

Sign and date the return. The return must be signed by a person who is authorized to sign on behalf of the provider.

Mail your return and payment to: Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0150

new language in #A on page 3

File and Pay Electronically: The Department maintains a free and secure wobsite to file and pay gross receipts tax. Go to the Department's website at floridarevenue.com.

Change of Information: Information changes may be completed enline at floridarovenue.com coloct "Taxee," then "Update Account Information

floridarevenue.com/taxes/updateaccount.

Change of Information - Gross Receipts Tax

Online."

	The legal entity changed on// register online or complete and mail a ne	/ If you change yo w <i>Florida Business Tax A</i>	ur legal entity an oplication (Form l	d are continuing to DR-1).	do business in Florida,	you must				
	The business was closed permanently on Are you a corporation/partnership required				pipts tax certificate numbe	r as of this date.)				
	The business address has changed. New Address:									
	City:	State:	_ZIP:							
	The business was sold on/ The new owner information is:									
	ame of New Owner: Telephone Number of New Owner: ()									
	Mailing Address of New Owner:									
	City:	County:		State:	ZIP:					
	oss Receipts Tax rtificate Number		-	FEIN	-					
Bu	siness Partner Number									
Sig	gnature of Taxpayer (Required):		Date:	Telephor	ne Number: ()					
		Detach coupon and	return with payr	ment						
ŀ	AS YOUR ADDRESS OR BUSINESS	INFORMATION CHANG	ED?			1				
	Check here and complete the c	hange of information form	n above.			-				
C	CHANGE OF OWNERSHIP?									
	If you sell your business or own above. You will also need to file		ere and complet	te the change of ir	nformation form					
F	FINAL RETURN?									
	Check here if you are discontinuing your business and this is your final return. Closing date:/									
Jnde	r penalties of perjury, I declare that I have	e examined this tax retu	rn and the facts	stated in it are tru	le.					
Autho	prized Signature	Type or	orint name			_				
Title_		Date	Tele	phone		_				



New Language for Page 2 - #A Electronic Payment of Tax

You may voluntarily file and pay taxes electronically. However, if you paid \$5,000 or more in gross receipts tax during the State of Florida's prior fiscal year (July 1 - June 30), you must electronically file and pay taxes in the next calendar year. Visit **floridarevenue.com/taxes/filepay** for information on filing and paying electronically.

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 that 5 p.m. ET on the business day prior to the 20th day of the month** to avoid penalty and interest. Keep the confirmation number in your records. For a list of electronic payment deadlines, visit **floridarevenue.com/forms** and select the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) under the eServices section.

Who must file a return?

Distribution Company. Each distribution company that receives payment for the sale or transportation of natural or manufactured gas or electricity to a retail consumer in Florida must report and remit the gross receipts tax from utility services.

"Distribution company" means any person owning or operating local electric, or natural or manufactured gas utility distribution facilities within Florida for the transmission, delivery, and sale of electricity or natural or manufactured gas. The term does not include natural gas transmission companies that are subject to the jurisdiction of the Federal Energy Regulatory Commission.

Use Tax. Any person who imports into this state electricity, natural gas, or manufactured gas, or severs natural gas for his or her own use as a substitute for purchasing utility, transportation, or delivery services taxable under Chapter 203, F.S., who cannot prove payment of tax, must register and report and remit gross receipts tax. Tax is applied to the "cost price" of electricity as provided in s. 212.02(4), F.S.

Cogeneration or Small Power Producers are

required to report and remit gross receipts tax. Tax is applied to the "cost price" of electricity as provided in s. 212.02(4), F.S.

Electricity produced by cogeneration or by small power producers is electricity that is:

- Transmitted and distributed by a public utility between two locations of a customer of a utility according to s. 366.051, F.S.
- Produced for the producers' own use as a substitute for electrical energy produced by an electric utility.

What is exempt?

A complete list of tax-exempt transactions is provided in Chapter 203, F.S. Examples of exemptions include:

- A sale, transportation, or delivery of natural or manufactured gas or electricity for resale when documented in compliance with Department rules.
- Wholesale sales of electric transmission service.
- The use of natural gas in the production of oil or gas, or use of natural or manufactured gas by a person transporting natural or manufactured gas, when used and consumed in providing such services.
- The sale or transportation to, or use of, natural or manufactured gas by a person eligible for an exemption under s. 212.08(7)(ff)2., F.S.
- A sale, transportation, or delivery of natural or manufactured gas for use as a fuel in the generation of electricity.

Taxable Gross Receipts or Costs (use for completing Column A, Line 2)

Use tax/cogeneration or small power producers should enter in Column A, Line 2, the total taxable cost price of electricity or natural gas or manufactured gas, and follow the line-by-line instructions.

"Cost price" is defined in s. 212.02(4), F.S., as the actual cost of articles of tangible personal property without any deductions for the cost of materials used, labor or service costs, transportation charges, or expenses.

Index Price Calculations

Go to **floridarevenue.com/taxes/taxesfees**, select "Gross Receipts Tax on Utility Services," and then select the link for "Index Prices" for current index prices used to calculate gross receipts.

Taxable Gross Receipts for Gas Receipts (use for completing Column A, Line 3)

Distribution Company: The tax levied on a distribution company's gross receipts from the sale or transportation of natural gas or manufactured gas is determined by dividing the number of cubic feet delivered by 1,000 and multiplying the resulting number by the appropriate index price (residential, commercial, or industrial).

Index Price: The Florida price per 1,000 cubic feet for retail consumers in the previous calendar year as published in the United States Energy Information Administration Natural Gas Monthly and announced by the Department of Revenue on June 1 of each year. The price will be effective for the 12-month period beginning July 1 of that year.

New language for Contact Us section marked B below

Contact Us

Information and tutorials are available at **floridarevenue.com/taxes/** education.

Tax forms and publications are available at **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 Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at floridarevenue.com/dor/subscribe.

Index Price Calculations for Column A, Line 3 – Gas Receipts:

- 1. Total number of cubic feet delivered to **residential customers** divided by 1,000, then multiplied by current index price.
- 2. Total number of cubic feet delivered to **commercial customers** divided by 1,000, then multiplied by current index price.
- 3. Total number of cubic feet delivered to **industrial customers** divided by 1,000, then multiplied by current index price.

Add the totals for all classes of customers and enter the result in Column A, Line 3. Follow the line-byline instructions to complete the return.

Example: A distribution company sells 3 million cubic feet of natural/manufactured gas to each customer class:

- 1. Residential customers: (3,000,000 divided by 1,000) multiplied by current index price (\$22.00)* = \$66,000
- Commercial customers: (3,000,000 divided by 1,000) multiplied by current index price (\$13.81)* = \$41,430
- Industrial customers: (3,000,000 divided by 1,000) multiplied by current index price (\$11.77)* = \$35,310
- 4. Add the results from 1 through 3 (\$66,000 + \$41,430 + \$35,310 = \$142,740). Enter the total in Column A, Line 3.

* Index price not actual; for illustration only.

Contact Us

