

Due Dates, Electronic Filing and Payment, and Other Filing Information

Due Dates: Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your return must be received electronically, postmarked, or hand delivered on the first business day following the 20th.

You must file a return for each reporting period, even if no solid waste taxes, fees, or surcharges are due.

Electronic Filing and Payment: You can file and pay solid waste taxes, fees, and surcharges by using the Department's website or you may purchase software from a software vendor. If you would like to voluntarily file and pay solid waste taxes, fees, and surcharges electronically, you may do so.

Solid waste taxpayers who paid ~~\$20,000~~ **\$5,000** or more in solid waste taxes, fees, and surcharges during the ~~most recent state~~ **State of Florida's prior** fiscal year (July through June) **are required** to file and pay solid waste taxes, fees, and surcharges electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit floridarevenue.com/taxes/eEnroll and sign up. After you complete your electronic enrollment, additional instructions on electronic filing will be mailed to you.

Due Dates for Initiating Electronic Payments: To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th day of the month.** Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit floridarevenue.com/forms, select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

No Tax Due?

You must file a tax return for each reporting period, even if no solid waste taxes, fees, or surcharges are due. If no taxes, fees, or surcharges are due, enter "0" on Line 10, "Amount due with return."

Due Date Reminders: If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit floridarevenue.com/dor/subscribe. Electronic filers will receive due date reminders without using the subscription service.

Amended replacement returns: If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. Your amended return will replace any return you previously filed for the same reporting period. It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit floridarevenue.com/taxes/filepay to submit your amended return electronically and pay any additional tax due or report an overpayment.

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit floridarevenue.com/forms, select the Solid Waste and Surcharge section, and select the return that you need. **Write your certificate number, reporting period, business name, and address on the return.**

- Write "Amended replacement" on the return you use. (see example below)
- Enter the correct information on Lines 1-10.

Your amended return may result in an overpayment or an amount due. If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 10 of the amended return will not match any overpayment or any additional amount due. You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

Checks or Money Orders (NO Cash): Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

Mailing Your Returns and Payments: If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

If you need to replace lost or damaged returns or coupon books, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

If you want to notify us in writing, mail a letter to:

Account Management MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160

Be sure to include your business partner number and your certificate number in any written correspondence you mail to the Department.

If you cancel your account or sell your business, you must **file a final return and pay all applicable taxes** within **15 days** after

closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

Submit a new registration (online or paper) if you:

- Move your business location from one Florida county to another (does not apply to accounts for the dry-cleaning gross receipts tax);
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Explanation of Taxes, Fees, and Surcharges

Gross Receipts Tax on Dry-Cleaning/Laundrying: A gross receipts tax is imposed on every dry-cleaning and dry drop-off facility engaged in the business of dry-cleaning or laundrying clothing and other fabrics, and providing coin-operated dry-cleaning machines in Florida. This tax is not imposed on the receipts received from coin-operated laundry machines or on laundry done on a wash, dry, and fold basis.

New Tire Fee: The new tire fee is imposed on dealers making retail sales of new motor vehicle tires, including those sold to governmental entities or tax-exempt entities, when such sales are made within Florida. The fee is due whether the tire is sold separately or as a component part of the vehicle. The fee must be separately stated on the sales receipt or invoice and included in the total amount subject to sales tax.

Lead-Acid Battery Fee: The lead-acid battery fee is imposed on dealers making retail sales of new and remanufactured lead-acid batteries, including those sold to governmental entities or tax-exempt entities, when such sales are made within Florida. The fee applies to new and remanufactured batteries for use in motor vehicles (on-road or off-road), vessels, or aircraft. The fee is due whether the battery is sold separately or as a component part of the vehicle, vessel, or aircraft. ~~If the dealer passes this fee along to the purchaser as a cost item, the dealer must separately state the fee on the sales receipt or invoice and include it in the total amount subject to sales tax.~~

Dealers are not required to separately state the fee on the invoice to the purchaser. However, if the fee is separately stated on the invoice, the fee is part of the amount subject to sales tax.

~~a shared vehicle through a peer-to-peer car-sharing program. The surcharge applies to motor vehicles designed to accommodate less than nine passengers, and does not apply to the lease, rental, or use of motorcycles, mopeds, trucks, trailers, recreational vehicles, or van conversions. The lease or rental is exempt from the surcharge when the lessee issues a sales tax exemption certificate to lease, rent, or use the motor vehicle exempt from sales tax.~~

A surcharge of \$2 per day or any part of a day is imposed upon the lease or rental of a for-hire passenger motor vehicle by a motor vehicle rental company. The surcharge applies to the first 30 days the for-hire passenger motor vehicle is continuously leased or rented in Florida to one person, even when the vehicle is licensed outside of Florida.

A surcharge of \$1 per day or any part of a day is imposed upon each peer-to-peer car-sharing program agreement involving a shared vehicle. The surcharge applies to the first 30 days, or to a portion of a day, of the peer-to-peer car-sharing program agreement. If the car-sharing period is less than 24 hours, then the rental car surcharge is \$1 per use.

A surcharge of \$1 per usage is imposed when the for-hire passenger motor vehicle is used for less than 24 hours by a member of the car-sharing service. If the same motor vehicle is used for 24 hours or more, then the surcharge is \$2 per day or any part of a day the motor vehicle is used.

The rental car surcharge must be collected by the motor vehicle rental company, the peer-to-peer car-sharing program, or the car-sharing service.

Report: Motor vehicle rental companies are required to register each place of business in Florida and report the rental car surcharge due for that business location. Car-sharing services and peer-to-peer car-sharing programs are required to register for each county in which business is conducted.

~~If you have multiple business locations at which you lease or rent for-hire passenger motor vehicles designed to accommodate less than nine passengers, you must have a separate Certificate of Registration for each business location and report the rental car surcharge due for that business location.~~

Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, must be completed by dealers who lease, rent, or allow the use of motor vehicles under an agreement for financial consideration without transfer of the title of the motor vehicle. On Form DR-15SWS, enter the rental car surcharge by the county where the surcharge is attributed. Total the surcharge due for all counties and enter the total amount on the "Rental Car Surcharge Due" line (Line 4) on the back of Form DR-15SW, *Solid Waste and Surcharge Return*.

Dealers who electronically file their returns (Form DR-15SW) will file Form DR-15SWS schedule electronically.

Line-by-Line Instructions

Complete the back of the return first.

Dry-Cleaning Gross Receipts

A: Dry-Cleaning Gross Receipts

Enter the total charges imposed by dry-cleaning and dry drop-off facilities for laundrying and dry-cleaning clothing and other fabrics (including coin-operated dry-cleaning machines) during the reporting period on Line A. Do not include charges imposed for coin-operated laundry machines or laundry done on a wash, dry, and fold basis.

B: Less Exempt Receipts

Enter the total exempt receipts from other dry-cleaning and dry drop-off facilities that issued you a resale certificate to buy laundrying or dry-cleaning services for the purpose of reselling those same services on Line B.

C: Taxable Gross Receipts

Subtract exempt receipts (Line B) from dry-cleaning gross receipts (Line A) and enter the amount of taxable gross receipts on Line C.

Line 1 Dry-Cleaning Gross Receipts Tax Due

Multiply the taxable gross receipts on Line C by 2% (taxable gross receipts × .02) and enter the dry-cleaning gross receipts tax due on Line 1.

Line 2 New Tire Fees Due

Enter the total amount of new tire fees due during the reporting period on Line 2. The new tire fee is imposed at the rate of \$1 per tire on each new tire sold at retail in Florida. Do not include the new tire fees that were refunded to customers who returned the new tire and received a refund of the total sales price of the tire.

reduce the amount of credits claimed to equal the total tax, fees, and surcharges due. You may report the remaining amount of credits (not to exceed the total tax, fees, and surcharges due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 3 Lead-Acid Battery Fees Due

Enter the total amount of lead-acid battery fees due during the reporting period on Line 3. The lead-acid battery fee is imposed at the rate of \$1.50 per battery on each new or remanufactured battery sold at retail in Florida. Do not include the lead-acid battery fees that were refunded to customers who returned the battery and received a refund of the total sales price of the battery.

Line 7 Net amount due

Enter the result of Line 5 minus Line 6 on Line 7.

Line 8 Plus penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50, or
- 10% of the net amount due on Line 7.

If your return or payment is late, the minimum penalty is \$50, **even if you file a late return with no tax due.**

Line 4 Rental Car Surcharge Due

Enter the total amount of rental car surcharge due during the reporting period on the lease or rental of a for-hire passenger motor vehicle through a motor vehicle rental company or a car-sharing service or the use of a shared vehicle through a peer-to-peer car-sharing program. This is the total of the rental car surcharges reported on Form DR-15SWS.

Line 9 Plus interest

If your payment is late, you owe interest on the "Net amount due" (Line 7). Florida law provides a floating rate of interest for late payments of taxes, fees, and surcharges due. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 each year and available at floridarevenue.com/taxes/rates.

Line 5 Total tax, fees, and surcharges due

Add lines 1 through 4 and enter the total on Line 5 on the back of the return. Bring the total from Line 5 on the back of the return to Line 5 on the front of the return.

Line 10 Amount due with return

Enter the total of Lines 7, 8, and 9.

Line 6 Less credits

Enter the total amount of allowable deductions, including credit memos issued by the Department on Line 6.

Electronic payment check box: If you make your payment electronically, check the box on the front of the return.

You will not receive a credit if the total amount of credits (Line 6) is greater than the total tax, fees, and surcharges due (Line 5). If the total amount of credits is greater than the total tax, fees, and surcharges due,

Signature(s): Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

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

Contact Us

Forms are available at floridarevenue.com/forms.

To speak with a Department representative, or if you need to replace a lost or damaged return or coupon book, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, visit floridarevenue.com/taxes/servicecenters.

Subscribe to Receive Updates by Email from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

~~**Educational Tax Webinars**~~

~~Visit the Department's Taxpayer Education webpage for additional information, tutorials, and webinars at floridarevenue.com/taxes/education.~~

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.

The forms are available online at floridarevenue.com/forms.

Form DR-15SWS

Schedule of Rental Car Surcharge by County

Rule 12A-16.008, F.A.C.

Form DR-15SW

Solid Waste and Surcharge Return

Rule 12A-16.008, F.A.C.

Form DR-26S

Application for Refund - Sales and Use Tax

Rule 12-26.008, F.A.C.