



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' wages¹.

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	You paid \$5,000 or more in tax during the most recent state fiscal year ²	Yes	<ul style="list-style-type: none"> • Web import file³ • Direct filing⁴ 	Yes ⁷	Yes
Corporate Income	You paid \$5,000 or more in tax during the most recent state fiscal year ² , 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"> • Software vendor products⁵ • IRS Modernized e-File program⁶ 	Yes ⁷	Yes
Documentary Stamp	You paid \$5,000 or more in tax during the most recent state fiscal year ²	Yes	No	Yes ⁷	Yes
Fuel – Local Government User, Mass Transit System Provider	You paid \$5,000 or more in tax during the most recent state fiscal year ²	Yes	Web import file (flat and CSV) ³	Yes ⁷	Yes
Fuel – Pollutants	You paid \$5,000 or more in tax during the most recent state fiscal year ²	Yes	No	Yes ⁷	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"> • Direct filing⁴ • Software vendor products⁵ 	Yes ⁷	Yes
Fuel – Blender, Exporter, Petroleum Carrier, Wholesaler/Importer	You report information for tracking movement of petroleum products as a registered fuel tax licensee	Yes	Flat file and CSV web import ³	Yes ⁷	Yes
Insurance Premium	You paid \$5,000 or more in tax during the most recent state fiscal year ²	Yes	<ul style="list-style-type: none"> • Web import file³ • Direct filing⁴ • Software vendor products⁵ 	Yes ⁷	Yes
Miami-Dade Lake Belt Mitigation Fee	You paid \$5,000 or more in tax during the most recent state fiscal year ²	No electronic filing option	No	Yes ⁷	Yes
Reemployment (Employer)	You employed 10 or more employees in any quarter during the most recent state fiscal year ²	Yes	<ul style="list-style-type: none"> • Web import file³ • Direct filing⁴ • Software vendor products⁵ 	Yes ⁷	Yes



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Reemployment (Agent)	You prepared and reported tax directly for 100 or more employers during the prior state fiscal year ²	Yes	<ul style="list-style-type: none"> • Web import file³ • Direct filing⁴ • Software vendor products⁵ 	Yes ⁷	Yes
Sales and Use (includes local option sales taxes, surcharges, surtaxes, Solid Waste Fees and Surcharges)	You paid \$5,000 or more in tax during the most recent state fiscal year ² , or you file a consolidated tax return	Yes	<ul style="list-style-type: none"> • Direct filing⁴ • Software vendor products⁵ 	Yes ⁷	Yes
Severance (includes oil, gas and sulfur production; severance of solid minerals)	You paid \$5,000 or more in tax during the most recent state fiscal year ²	No electronic filing option	No	Yes ⁷	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 ³	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"> • Division of Alcoholic Beverages and Tobacco • Division of Pari-Mutuel Wagering • Division of State Group Insurance • Florida Retirement System 	Yes	No	Yes ⁷	No

¹ Child support payment information is available at http://floridarevenue.com/childsupport/employers/Pages/make_payments.aspx.

² The state fiscal year begins July 1 and ends June 30.

³ Web import file format information is available at <http://floridarevenue.com/taxes/eservices/Pages/importinfo.aspx>.

⁴ Direct filing using approved software developers is available at <https://floridarevenue.com/taxes/eservices/Pages/developerinfo.aspx>.

⁵ The Department's lists of software vendors for eFiling is available at https://floridarevenue.com/taxes/Documents/FI_eFileVendor.pdf.

⁶ IRS Modernized e-File Program information and Business Providers is available at <https://www.irs.gov/e-file-providers/modernized-e-file-program-information>.

⁷ Company Identifiers required for accounts with debit blocks is available at <https://floridarevenue.com/taxes/Documents/companyIdentifiers.pdf>.