Reemployment Tax
Guide to Electronic Submission of Corrections
to the Quarterly Report

January 2019
Purpose

The Department’s new electronic RT-8A amendment process can be used to correct errors made on a previously submitted:

- Employer’s Quarterly Report (RT-6)
- Quarterly Report for Out-of-State Taxable Wages (RT-6NF)
- Employer’s Quarterly Report for Employees Contracted to Governmental or Nonprofit Educational Institutions (RT-6EW).

The new electronic RT-8A process may be used to change wage details, employee social information, and add and/or remove employees from the prior report. It is also used to make corrections required by Department of Revenue form letters sent to the taxpayer:

- Incomplete Quarterly Report Notice (RT-FL06A)
- Incomplete or Incorrect Report Notice (RT-FL04A)
- Missing Wage Report Notice (RT-FL13A)
Process

1. To correct a previously filed report, go to floridarevenue.com/taxes/filepay.

2. Under Step 3, click on Reemployment (formerly unemployment) tax and select the appropriate filer type. After logging in and reviewing the bulletin board, select “Quarterly RT-8A” from the RT-8A Corrected Return option listing.

3. A drop-down box provides several options to indicate the reason for correcting a prior quarter. If the reason for a correction is in response to an RT-FL06A, a drop-down box will allow corrections to the number of full-time and part-time covered workers who performed services or who received pay for the payroll period including the 12th of the month.

4. Select the previously-filed reporting period (quarter/year) to be corrected.
5. The screen will display the information in the Department’s current records relating to a previously-filed report. If the report being corrected had more than 20 employees, the
entire employee detail will not be displayed; however, you may search for employees by using either their name or their social security number (SSN). **NOTE: This is not a real-time update system. Due to the time needed to process return information, the information displayed may not include recently filed returns or corrections.**

6. After you click on the employee data to be corrected, select “Add to worklist” and the data will be displayed in a worklist.
After adding all employees to be corrected to the worklist, select “Next.” Select the type of correction activity (Delete or Correct) for each employee on the list and make the corrections. Then select “Process Deletes” if you deleted employees, and the screen will display the listing of employees marked for deletion and will ask you to “Accept” if correct. If you made corrections, select “Process Corrects” and the screen will display the employees marked for correction and ask you to accept if correct.

If any deletions or corrections are incorrect, select “undo” to revert to the original. To add new employees, select “Add Employees” and follow the instructions provided.

Review the completed worklist. It will list the detail status (add, delete, or correct) of each entry. Once the changes are correct and complete, select “Next” to move forward.

7. After the corrections are made, the next screen will display a summary of the corrections, including the amount of any additional tax due. Review the summary and ensure the corrections are accurate.
8. If you agree with the summary of corrections you will have the option to select either:
   a. File Only – this selection allows submission of employee details with no payment included.
   b. File and Pay – this selection allows submission of employee details and payment of additional tax due and any interest, if applicable.

Both selections will ask you to review your contact information to ensure it is correct.
The employee details displayed will reflect the latest data processed by the Department and that may not include recent changes. This is not a real-time update process. You cannot submit an RT-8A to correct an RT-6 that you filed earlier that day since the RT-6 will not have been processed yet. Submitting multiple corrected reports in the same day (for one or multiple quarters) may cause incorrect calculations. Submitting a corrected report with changes to wages and/or SSNs may affect subsequent quarters. In addition, if you are correcting an SSN, you will need to amend all reports for that calendar year which contained wages for the incorrect SSN.

If your correction resulted in an overpayment, it is unnecessary to submit a refund application. Your correction will be reviewed and any overpayment will result in a refund when verified. In accordance with section 213.25, Florida Statutes, the Department may reduce the refund to the extent of any billings for any tax owed to the Department not subject to protest.

All submissions receive a confirmation containing wage details (although the SSN will be masked) and a return summary that can be printed or saved as a PDF document. The Reprint Confirmations Page(s) option (located on the main menu) includes a return summary only (no employee details). Please SAVE and REVIEW your confirmation, but do not send it to the Department unless specifically requested by a Department employee.

You may also correct a prior report by uploading a file in a flat file format by selecting "Import Quarterly RT-8A" from the Reemployment Tax main menu.

This new process may not be used to correct a previously filed Annual Report for Employers of Domestic Employees Only (RT-7). Annual filers will need to complete a paper RT-8A for each quarter being corrected.

If the reporting period to be corrected is from more than 15 quarters ago, you will need to file a paper RT-8A ("Correction to Employer's Quarterly or Annual Domestic Report").

Due to security concerns, if you log in with only the FEIN and RT account number, you will not be able to see the entire employee SSN. The SSNs will be masked, as will the contact and banking information. You will still be able to file your corrections electronically; the rest of the process remains the same.

**Need Assistance?**

Call the Department's Taxpayer Assistance at 850-488-6800 Monday through Friday, excluding holidays.