



Commonly Used Reemployment Tax Notices

Do you have a question about a notice you received from the Department? Below is a list of the most commonly mailed reemployment tax notices and a short explanation of why the notice is issued.

FORM NUMBER	FORM TITLE	DESCRIPTION
DR-836	Refund Offset Notice	Section 213.25 Florida Statutes, authorizes the Department to reduce the amount of a refund against any outstanding obligations. This is the form that is sent to the taxpayer when a refund has been offset by an outstanding obligation.
RT-15	Notice of Delinquency	Sent when the taxpayer has failed to file a report. The specific delinquency is listed at the top on the back of the form.
RT-17	Notice of Final Assessment	It is a list of amounts due, including missing reports, which must be filed immediately. The back of the form lists the tax/assessment due, interest due, penalty due, fee due, and total due for each reporting period. A taxpayer has 20 days to file a protest to the assessment.
RT-17B	Notice of Final Assessment	It is a list of amounts due. The back of the form lists the tax/assessment due, interest due, penalty due, fee due, and the total due for each reporting period. A taxpayer has 20 days to file a protest to the assessment.
RT-27	Notice of Amount Due	Sent when there is money owed to the Department. Contains a box on the first page (which may be continued on the back page) that lists the specific reemployment tax debts owed. It is a summary of outstanding liabilities.
RT-27D	Notice of Amount Due	Generally used when the calculations on the taxpayer's report(s) do not agree with our calculations. Contains a box on the front page which describes the reason for the notice and the amount due. The reverse side contains a chart which lists the lines on the taxpayer's report (tax, penalty and/or interest, total), the amounts stated on the report, the amount(s) recalculated by the Department, and the difference between the two.

RT-FL940C	State Certification Notice	It is a form which lists a taxpayer's gross wages, taxable wages, tax rate, and contributions paid during a certain time period. We generate the form any time there is a discrepancy between the taxable wages and/or payments the taxpayer reports to the IRS and what is shown in the system.
RTS-FL23R	Liability notice	Notifies an employing unit that it has been deemed an employer. Specifies type of employment (general, agricultural, domestic, etc.) and states the date the liability is effective. A taxpayer has 20 days to file a protest of the notice.
UCT-FL04A	Incomplete or Incorrect Report Notice	Sent out when a report contains incomplete, or invalid, information, particularly invalid social security numbers and/or incomplete names of employees.
UCT-FL06A	Incomplete Report Notice	Sent when a report is incomplete, particularly when Line 1 of the quarterly report is incomplete. We must have the number of full-time and part-time covered workers who performed services during, or received pay for, the payroll period, including the 12th of the month, on Line 1 of the Employer's Quarterly Report (RT-6).