

**Florida Department of Revenue  
Tax Information Publication**

**TIP 02A01-12**

**Date Issued: Sep 27, 2002**

**Effective January 1, 2003,  
All Consolidated Sales Tax Filers  
Must File and Pay by Electronic Means**

Effective January 1, 2003, all consolidated sales tax accounts will be **required** to make their sales and use tax payments and solid waste surcharge payments electronically and file their tax returns electronically.

In an effort to make certain all consolidated filers are in compliance with these changes, we will require all consolidated accounts to be enrolled for electronic filing before January 1, 2003. **Previously approved waivers will expire on December 31, 2002**, and companies must reapply for a waiver from these filing requirements.

Consolidated filers that do not file and pay electronically beginning February 1, 2003, may be penalized for not paying timely and for not submitting their payments and returns electronically unless they have a valid waiver for 2003. If your company has a valid waiver, the Department will accept the Consolidated Sales and Use Tax Return (Form DR-7), the form generated by the Department, or other paper format pre-approved by the Department.

Therefore, when you file your January 2003 return in February 2003, you will be required to do the following:

- \* **Remit sales and use tax payments electronically (including estimated tax payments if applicable);**
- \* **File sales and use tax returns electronically;**
- \* **Remit solid waste surcharge payments electronically (if applicable); and**
- \* **File solid waste returns electronically (if applicable).**

## **Enrollment for Electronic Payments**

Additional information concerning enrollment and electronic filing options will be mailed to you in October.

References: Section 213.755, Florida Statutes; Section 38 of CS/SB 426, Chapter 2002-218, Laws of Florida

### **FOR MORE INFORMATION**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [myflorida.com/dor](http://myflorida.com/dor). Or call Taxpayer Services, Monday through Friday, 8:00 a.m., to 7:00 p.m., ET, at 800-352-3671 (for Florida residents only), or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.