

**Florida Department of Revenue
Tax Information Publication**

TIP 02A01-22

Date Issued: Oct 25, 2002

**CONSOLIDATED SALES TAX/SOLID WASTE AND SURCHARGE FILERS
ELECTRONIC FILING FORMS AND INFORMATION**

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

We want to make certain ALL consolidated sales tax and solid waste and surcharge filers are in compliance with these changes and are enrolled for electronic filing prior to December 1, 2002. To enroll, log on to the Department's Internet site at www.myflorida.com/dor and click on "e-Services." Once you have successfully enrolled, you will receive an information package within 30 days. This package will contain instructions for electronic filing and payment, your user ID and Personal Identification Number (PIN)/password, and a schedule of filing dates. For your use we have enclosed the following:

- * e-Services Information Sheet (GT-800001)
- * Certified Electronic Filing Vendors for 2002, Sales and Use Tax (Form DR-658)
- * Florida e-Services Programs Calendar of Due Dates for 2003 (Form DR-659)

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

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

If You Are Currently Filing Your Tax Returns Electronically Using Certified Software, or Would Like to Use A Commercial Software Product

If you are filing your 2002 tax returns electronically using a certified software package, you will need to contact your vendor to obtain the 2003 software package. Many of these software packages offer additional filing features. A list of vendors certified to produce software for 2003 (including solid waste and surcharge returns) will be available on the Department's Internet site in January 2003, or by calling the Department at 850-488-6800 or 1-800-352-3671 (in Florida only). See <http://www.myflorida.com/dor/forms/ediuse.html>. If you are filing your 2002 tax returns utilizing the product of a vendor that produces alternative paper returns, you should contact your vendor for electronic filing and payment options, or refer to our list of certified vendors.

Waiver Requests

Please remember that consolidated sales tax and solid waste and surcharge 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. The Department has been authorized to waive the electronic filing requirement under certain conditions. You will not be required to purchase equipment or incur a financial hardship to comply with this law. If you have a valid business reason for not filing returns electronically, you must submit a Request for Waiver from Electronic Filing (Form DR-654) to the Department.

Previously approved waivers will expire on December 31, 2002, and companies must reapply for a waiver from these filing requirements. If approved, the Department will accept the Consolidated Sales and Use Tax Return (Form DR-7), or other paper format pre-approved by the Department.

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. 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.