

Florida Department of Revenue
Tax Information Publication

TIP 03A01-09

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**SALES TAX/SOLID WASTE AND SURCHARGE
FILING STATUS CHANGES BEGINNING JANUARY 2004
(ELECTRONIC FILING OBLIGATION)**

Effective January 1, 2004, Florida law requires businesses that paid tax of \$30,000 or more for the state's previous fiscal year, and businesses that file consolidated returns, to file returns and pay tax by electronic means. "Electronic means" includes any one or more of the following methods of transmitting information, data, or funds: electronic data interchange (EDI), electronic funds transfer (EFT), telephone, Internet, or any other technology designated by the Department.

Your total sales and use tax and/or solid waste and surcharge liability, for all accounts that have the same Federal Employer Identification Number (FEIN) or Social Security Number (SSN), reached \$30,000 for the period July 1, 2002, through June 30, 2003. Beginning with your January 2004 return, you must file returns and remit tax payments for sales and use tax and solid waste and surcharge (if applicable) by electronic means.

If you have not yet enrolled, you must complete an online Enrollment/Authorization for e-Services at www.myflorida.com/dor **before you can pay electronically. You must enroll no later than December 1, 2003. Once you have successfully enrolled, you will receive an information package within 30 days. This package will contain instructions for electronic payment, your user information, and a schedule of payment dates.**

You can readily fulfill your requirement to electronically file and pay your sales and use tax and solid waste and surcharge by using the Department's secure Internet site. Other options for filing by electronic means are listed on the site.

Internet filing:

- * is fast,
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- * is convenient,
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- * is secure,
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- * is accurate,
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- * supplies proof that you have met filing requirements,
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- * helps you avoid penalty for common errors, and
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- * is available at no cost.
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If You are Currently Filing Your Tax Returns Electronically Using Approved Software, or Would Like to Use A Commercial Software Product

If you are filing your 2003 tax returns electronically using an approved software package, you will need to contact your vendor to obtain the 2004 software package. Many of these software packages offer additional filing features. A list of vendors approved to produce software for 2004 is available on the Department's Internet site, or by calling the Department at 850-488-6800 or 1-800-352-3671 (in Florida only). See www.myflorida.com/dor/forms/ediuse.html. If you are filing your 2003 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 approved vendors.

Filing Deadlines

Sales and use tax and solid waste and surcharge returns and payments are due on the 1st day of the month following the month of collection and are late after the 20th. Electronic payments must be initiated no later than 5:00 p.m., Eastern Time (ET), on the last business day before the 20th, and electronic returns must have an electronic date stamp on or before the 20th.

Your first electronic return payment will be due for the collection period of January 2004. This return is due on February 1, 2004, and late after February 20, 2004. Your first electronic payment must be initiated no later than 5:00 p.m., ET, on Thursday, February 19, 2004, and the electronic date stamp on the return must be on or before February 20, 2004.

If you do not correctly make payments of sales and use tax and solid waste and surcharge by electronic means, the Department can impose penalty and interest. This failure may also result in the loss of your collection allowance.

Waiver Requests

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 no later than December 1, 2003. If your request is approved, you are still required to remit payments by Electronic Funds Transfer (EFT). Contact the Department at 850-488-6800 or 1-800-352-3671 (in Florida only) for more information.

References: Sections 212.11 and 212.12, Florida Statutes

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 www.myflorida.com/dor. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida 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.