

**Florida Department of Revenue
Tax Information Publication**

TIP 03A19-09

Date Issued: Oct 10, 2003

**COMMUNICATIONS SERVICES TAX
Filing Status Changes Beginning January 2004
(ELECTRONIC FILING OBLIGATION)**

Effective January 1, 2004, Florida law requires businesses that collected communications services tax of \$50,000 or more during the state's previous fiscal year to file returns and pay tax by electronic means.

Your total communications services tax paid reached \$50,000 for the period October 1, 2002, through June 30, 2003. Beginning with your January 2004 return, you must file returns and remit tax payments by electronic means.

Electronic filing gives you special advantages. E-filing:

- * is fast,
- * is convenient,
- * is secure,
- * Is accurate,
- * supplies proof that you have met filing requirements,
- * helps you avoid penalty for common errors, and
- * is available at no cost.

If you have not yet enrolled, you must complete an online Enrollment/Authorization for e-Services at www.myflorida.com/dor before you can file and pay electronically. You must enroll no later than December 1, 2003.

You can readily fulfill your requirement to electronically file and pay your communications services tax by using the Department's free and secure Internet filing system. Other options for electronic filing are listed on the site.

Communications services tax 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 and 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 communications services tax by electronic means, the Department may impose penalty and interest. Failure to comply will 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.

Reference: Section 213.755, 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.