

**Florida Department of Revenue
Tax Information Publication**

**TIP 04A01-12
Date: Nov 24, 2004**

**FILING FREQUENCY CHANGED TO MONTHLY
BEGINNING JANUARY 1, 2005**

This notice is being sent to advise you that your account has been placed on a monthly reporting status effective January 1, 2005. If you are receiving this advisement, then you are either a sales tax filer, or a solid waste filer, or both. This change was made since your sales tax collections or solid waste fees exceeded \$1,000 for the period of July 1, 2003, through June 30, 2004 (Florida's Fiscal Year).

You will be required to file your first monthly return for the period ending January 31, 2005. This return will be for the period of January 1-31, 2005. Monthly returns are due on the 1st and are late after the 20th day of the month following the collection period. If the 20th falls on a Saturday, Sunday, federal, or state holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

We will be mailing the monthly 2005 sales tax coupon books in late November and early December, 2004. Unless you are a use tax filer this booklet will contain your 2005 Florida Annual Resale Certificate for Sales Tax.

In December, most monthly solid waste taxpayers will receive a solid waste coupon book for the 2005 calendar year. Consolidated or out-of-state taxpayers that remit rental car surcharge, however, will continue to receive their DR-15SW returns from the Department along with form DR-15SWS.

If the amount reported over \$1,000 for sales or use tax only was due to non-recurring business activity, you can request to continue filing on your prior status. You must submit a written request to continue at the previous filing frequency and include an explanation that the excessive tax payment was due to non-recurring business activity. Mail your request to the Florida Department of Revenue, Sales Tax Registration Unit, Post Office Box 6480, Tallahassee, FL 32314-6480.

The Department offers the convenience of using the Internet to file and pay sales tax, or you may purchase software from an approved vendor. If you would like to file and pay taxes electronically, please go to the Department's Internet site at: www.myflorida.com/dor and click on e-Services for more information.

References: Section 212.12, Florida Statutes; Rule 12A-1.056, Florida Administrative Code.

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 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.