

**Florida Department of Revenue**  
**Tax Information Publication**

**TIP 0660BB-01**

**Date: November 13, 2006**

**UNEMPLOYMENT TAX**  
**AGENT FILING REQUIREMENT BEGINNING 2007**  
**(ELECTRONIC FILING OBLIGATION)**

Florida law requires employers who employed ten (10) or more employees in any calendar quarter or any 'person' who prepared and reported on behalf of 100 or more employers in any calendar quarter during the state's previous fiscal year (July 1 through June 30) to file the Employer's Quarterly Report (UCT-6) by electronic means for the following calendar year. "Prepared and reported" means the completion of the Employer's Quarterly Report (UCT-6) and the submission of the completed report directly to the Department of Revenue.

Our records indicate you may prepare and report on behalf of 100 or more employers based on a review of the agent/client relationships on file and, thus, you may meet the electronic reporting requirement. Beginning with the first quarter 2007 report, you must file your clients' UCT-6 reports by electronic means. **Reporting by magnetic media does not constitute reporting by electronic means.** A personalized UCT-6 will not be mailed to your enrolled clients for the duration of your electronic filing obligation.

Since you may not prepare and report for each client for whom you have an unemployment tax agent/client relationship on file, please enroll only those clients for whom you prepare and submit the UCT-6. The clients that you enroll will be the clients whom you are obligated to report by electronic means. If you do not prepare and report for 100 or more clients, please contact e-Services at 1-800-482-8293.

Before you can file by electronic means, you must complete an online Enrollment/Authorization for e-Services at [www.myflorida.com/dor/eservices](http://www.myflorida.com/dor/eservices) for your agent number and for each client for whom you are obligated to report by electronic means. Once you have successfully enrolled, your user information will generally be provided to you immediately. Each client account will be assigned user information; however, all clients' quarterly reports can be filed using your agent user information. You will also receive an information package in the mail. This package will contain instructions for electronic filing and/or payment, your user information (if applicable), and a schedule of payment dates. If your agent account and all obligated client accounts are already enrolled, you do not need to re-enroll. You must, however, enroll any newly obligated client accounts. To avoid processing delays, you should enroll or update your account no later than February 5, 2007, or enroll utilizing another electronic option listed on our Internet site.

You can readily fulfill your requirement to electronically file unemployment tax reports by using the Department's free and secure Internet filing system. The Internet filing system is recommended for accounts with up to 200 employees.

Other options for filing by electronic means are listed on our website.

### **Filing Deadlines**

Unemployment tax reports and payments are due on the 1st day of the month following the end of a calendar quarter and are late after the last day of the month following the end of a calendar quarter. Electronic payments require one business day for processing and must be received on or before the due date. Therefore, electronic payments must be initiated no later than 5:00 p.m., Eastern Time (ET), on the last business day before the last day of the month following the end of a calendar quarter to be considered timely. Electronic returns must have an electronic date stamp on or before the last day of the month following the end of a calendar quarter.

Your first electronic reports will be due for the first quarter of 2007 (January through March 2007). This report is due on April 1, 2007, and late after April 30, 2007. If you choose to pay electronically on behalf of your clients, your electronic payments must be initiated no later than 5:00 p.m., ET, on **Friday, April 27, 2007**, and the electronic date stamp on the reports must be on or before Monday, April 30, 2007. When submitting the electronic reports and payments together, you must follow the deadline for the payment to be considered timely for both.

Note: If your clients include state agencies, political subdivisions, Indian tribes, and non-profit corporations which have elected to reimburse the fund and you choose to pay electronically, the electronic payments must be initiated on or before the business day preceding the thirtieth day after the mailing date of the Unemployment Compensation Reimbursement Invoice (UCT-29).

If you do not correctly and timely submit your clients' unemployment tax reports by electronic means, the Department may impose a penalty. The penalty for failure to file reports by electronic means is \$10 per report and is assessed against the agent.

### **Waiver Requests**

The Department has been authorized to waive the electronic filing requirement under certain conditions. If you have a valid business reason for not filing reports electronically, you must submit a Request for Waiver from Electronic Filing (Form DR-654) to the Department by February 5, 2007. Waiver requests are reviewed on a case-by-case basis. Contact the Department at 800-352-3671 or 850-488-6800 for more information.

Reference: Sections 443.163 and 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.floridadepartmentofrevenue.com](#). 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.

Persons with hearing and speech impairments may 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.