

**Florida Department of Revenue
Tax Information Publication**

TIP 06A01-15

Date: October 20, 2006

**SALES TAX/SOLID WASTE AND SURCHARGE
Filing Requirement Changes Beginning January 2007
(ELECTRONIC FILING OBLIGATION)**

Florida law requires businesses that collected sales tax and/or solid waste and surcharge of \$30,000 or more during the state's previous fiscal year to file returns and pay tax by electronic means the following calendar year. In addition, all consolidated filers must also file returns and pay tax by electronic means regardless of the total amount remitted. Electronic means includes any one or more of the following methods of transmitting information, data, or funds: Internet, electronic data interchange (EDI), electronic funds transfer (EFT), telephone, or any other technology designated by the Department.

Our records indicate your total sales and use tax and/or solid waste and surcharge paid, for all accounts that have the same federal employer identification number (FEIN) or social security number (SSN), reached (or remained over) \$30,000 during the period July 1, 2005, through June 30, 2006, or you are a consolidated filer. Beginning with your January 2007 return, you must file your sales and use tax and/or solid waste and surcharge returns and remit payments by electronic means.

If you have not yet enrolled, you must complete an online Enrollment/Authorization for e-Services before you can file and pay electronically. Once you have successfully enrolled, your user information will generally be provided to you immediately. You will also receive an information package in the mail. This package will contain instructions for electronic filing and payment, your user information, and a schedule of payment dates. If you are presently enrolled only to pay electronically, you may enter your current user ID and passcode to update your profile to include electronic filing. To avoid processing delays, you should enroll or update your profile no later than December 4, 2006. To enroll or update your profile, go to www.myflorida.com/dor and click on Taxes, then e-Services.

Note to current enrollees: Use your user ID and passcode/password to update your e-Services profile online, such as making changes to filing options, notifying us of new banking information, making address changes, and more.

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 free and secure Internet filing system. Other options for filing by electronic means are listed on our website.

Internet filing:

* Is fast.

- * Is convenient.
- * Is secure.
- * Is accurate.
- * Supplies proof that you have met filing requirements.
- * Helps you avoid penalty for common errors.
- * Is available at no cost.

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 2006 tax returns electronically using an approved software package, you will need to contact your vendor to obtain the 2007 software package. Many of these software packages offer additional filing features. A list of vendors approved to produce software for 2006 is available on the Department's Internet site, or by calling the Department at 850-488-6800 or 800-352-3671. The list of vendors approved for 2007 will be available in January 2007. See www.myflorida.com/dor/eservices/software/vendors.html. If you are filing your 2006 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. Generally, returns must be electronically date stamped (submission or transmission date) on or before the 20th; however, this date could change if the 20th falls on either a Saturday, Sunday or federal or state holiday. Retain acknowledgments/confirmation numbers in your records.

Your first electronic return and payment will be due for the collection period of January 2007. This return is due on February 1, 2007, and late after February 20, 2007. Your first electronic payment must be initiated no later than 5:00 p.m., ET, on Friday, February 16, 2007 (February 19th is on Monday, a federal holiday), and the electronic date stamp on the return must be on or before Tuesday, February 20, 2007. **When submitting your electronic return and payment together, you must follow the deadline for the payment to be considered timely for both.**

If you do not correctly and timely make payments and submit returns for sales and use tax and/or solid waste and surcharge by electronic means, the Department may impose penalty and interest. Failure to comply 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 Monday, December 4, 2006. If your request is approved, you are still required to remit

payments by Electronic Funds Transfer (EFT). Contact the Department at 800-352-3671 or 850-488-6800 for more information.

References: Sections 212.11, 212.12 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.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.

Persons with hearing or 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.