



## Tax Information Publication

# TIP

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### 2020 Legislative Changes Regarding Electronic Filing and Payment of Reemployment Tax

Effective July 1, 2020, employers who are obligated to file reports electronically will also be required to file any corrections to those reports electronically. Employers who employed 10 or more employees in any quarter during the preceding state fiscal year (July 1 – June 30) are required to report and pay electronically. The Florida Department of Revenue's website explains the process of electronically filing corrections to reports. Go to [https://floridarevenue.com/taxes/taxesfees/Pages/rt\\_return\\_pay.aspx](https://floridarevenue.com/taxes/taxesfees/Pages/rt_return_pay.aspx) and click on "Correcting Errors."

Also, effective July 1, 2020:

- the penalty for not paying by approved electronic means will be decreased from \$50 to \$25.
- the penalty for not filing by approved electronic means will be decreased from \$50 plus \$1 for every employee to \$25 plus \$1 for every employee, capping the imposed penalty at \$300.
- employers may make requests for a waiver of penalty by telephone.
- agents will not be required to file reports electronically for their clients. If, however, their client is required to file electronically, the client will receive a bill if the agent files the report other than by approved electronic means.

**References: Section 443.163, Florida Statutes; Section 27, Chapter 2020-10, Laws of Florida**

#### 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 the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at (850) 488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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