

Florida Department Of Revenue
Tax Information Publication

TIP 99A01-40
DATE ISSUED: Dec. 10, 1999

Semi-Annual and Annual Sales Tax Filers'
1999 Tax Return Due

The enclosed sales and use tax return (DR-15SA) is due on January 1, 2000, and late if postmarked after January 20, 2000. Your collection period is printed on the return. Also enclosed is a return reply envelope for your convenience.

Annual Resale Certificate

Your 2000 Annual Resale Certificate is enclosed and may be found at the top of the page containing your 1999 DR-15SA Return. Please carefully read the enclosed TIP (TIP # 99A01-34) regarding the changes in the resale provisions effective February 1, 2000.

Interest Rate Changes

Effective January 1, 2000, a floating rate of interest applies to underpayments and late payments of tax. The rates are updated January 1 and July 1 of each year by using the formula established in Section 213.235, Florida Statutes. To obtain interest rates contact the nearest Department of Revenue Service Center at the telephone number listed on the back or call Taxpayers Services at 1-800-352-3671 (in Florida only) or 850-488-6800.

Prepaid Telephone Calling Cards

Effective July 1, 1999, prepaid telephone calling cards are subject to Florida sales tax on telecommunications at the rate of 7 percent at the moment of sale to the customer. For further information on this law change please request TIP #99A01-18.

Telefiling

You may use the Department's TeleFile system to file your return if no tax, penalty, or interest is due on your DR-15SA by

calling 1-800-550-6713. Telefile is available 24 hours, 7 days a week. Please have your certificate number ready when calling.

Change of Address or Business Name

If your address or the status of your business has changed or changes in the future, please complete the enclosed Change of Address or Business Name form and return it to the Department. If you have questions or need assistance, please contact your local Service Center at the telephone number listed on the back or call Taxpayer Services at 1-800-352-3671 (in Florida only) or 850-488-6800.

Worksheet for 2000 and Discretionary Sales Surtax Rates

A worksheet and instructions to record your tax information throughout 2000 are enclosed for your use. Also enclosed is Discretionary Sales Surtax information and rates.

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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

References:

s. 212.12, F.S.

Rule 12A-1.056, F.A.C.