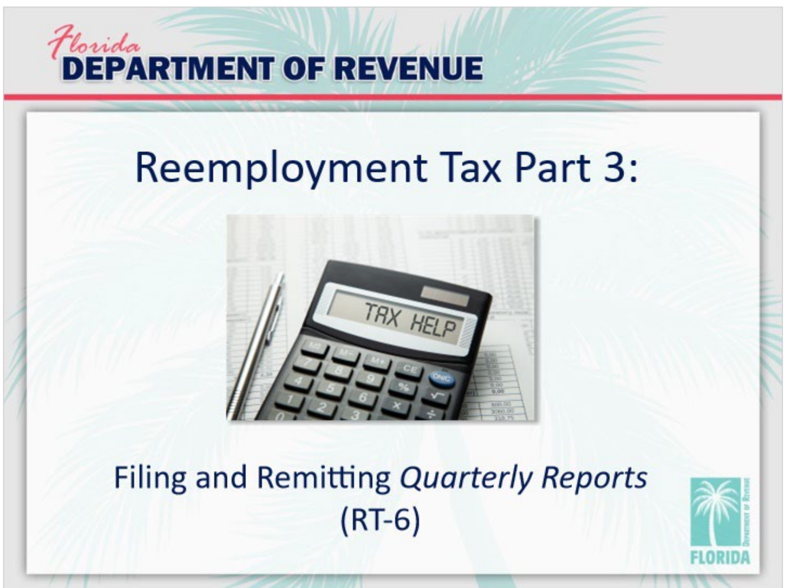
Print PDF: Reemployment Tax Part 3: Filing and Remitting Quarterly Reports (RT-6)

Reemployment Tax Part 3: Filing and Remitting Quarterly Reports (RT-6)

1. Introduction

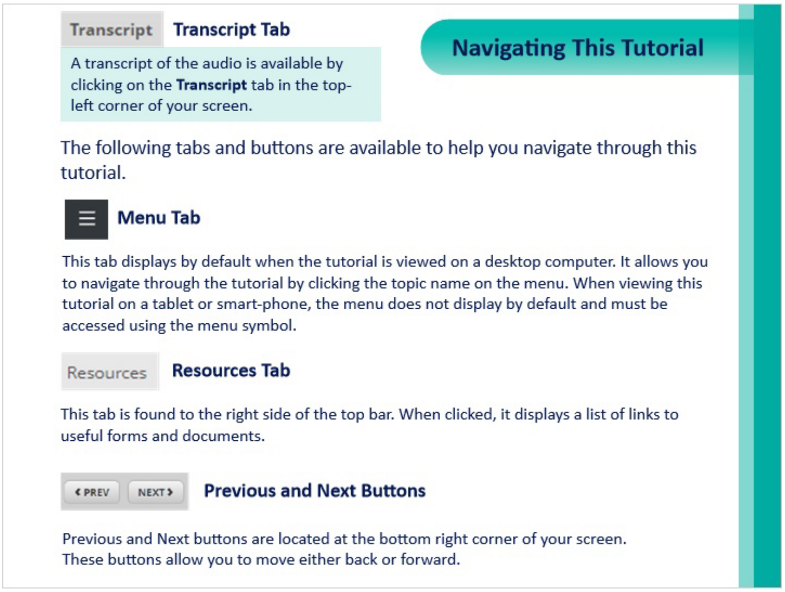
1.1 Welcome



Script:

Welcome to Reemployment Tax: Filing and Remitting Quarterly Reports. In this tutorial, you will receive an overview of the options for filing and paying reemployment tax. In addition, you will learn about the penalties associated with not filing and remitting your reemployment taxes properly.

1.2 Navigation



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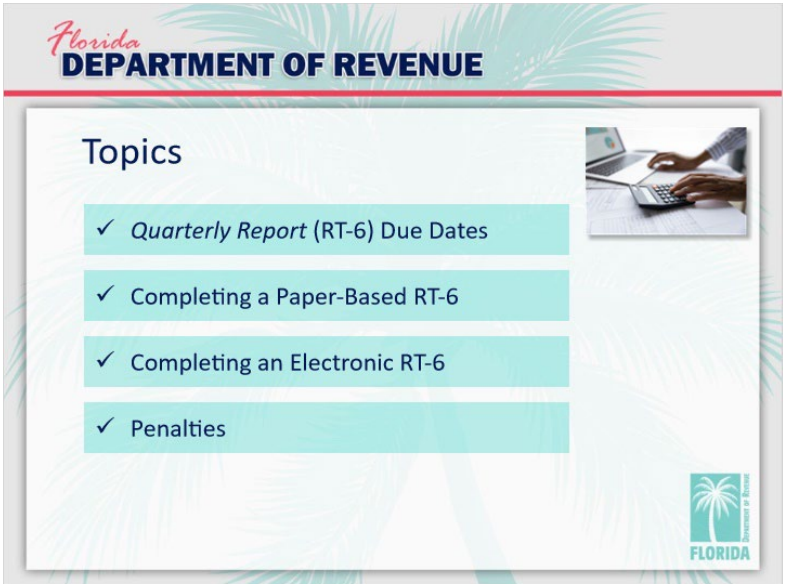
This tutorial will take approximately 15 minutes to complete. A transcript of the audio is available by clicking on the **Transcript** tab in the top-left corner of your screen.

The following tabs and buttons are available to help you navigate through this tutorial.

1.3 Topics

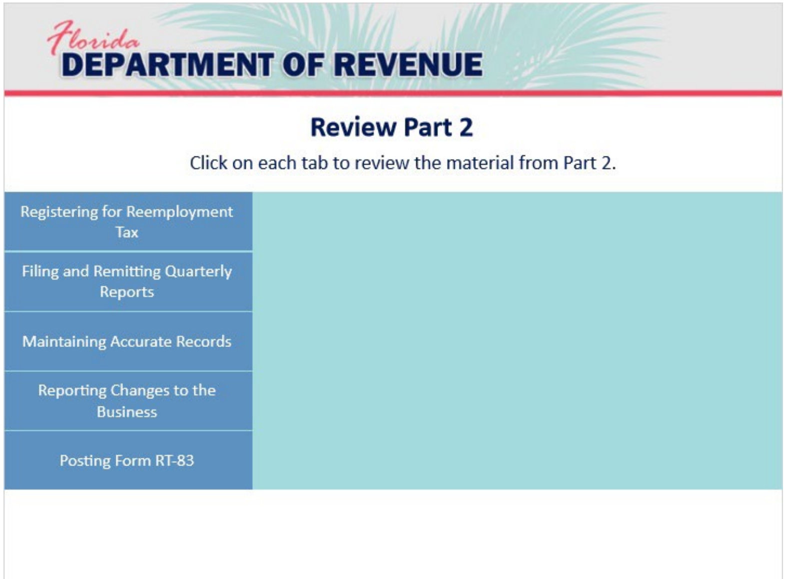


Script:

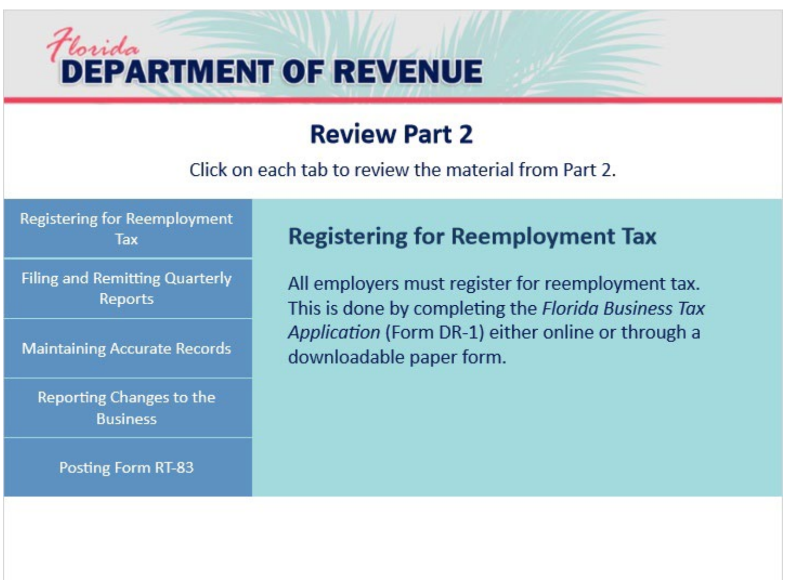
Topics for this course include:

- Due Dates for Quarterly Reports
- Completing a Paper-Based RT-6
- Completing an Electronic RT-6
- Penalties for improper filing and remitting

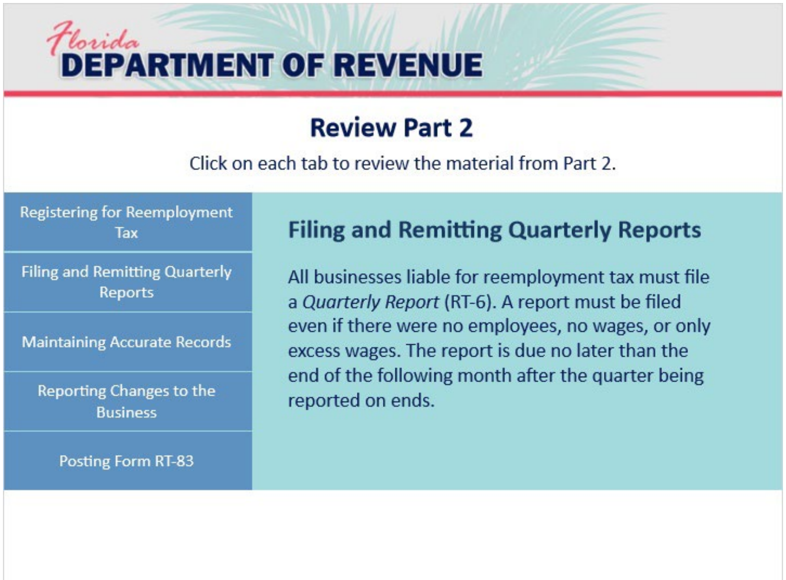
1.4 Review



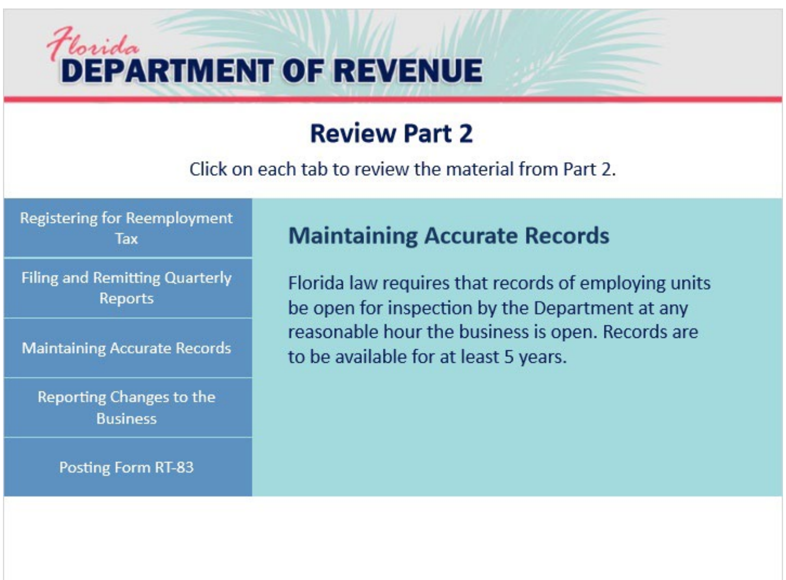
Registering for RT (Slide Layer)



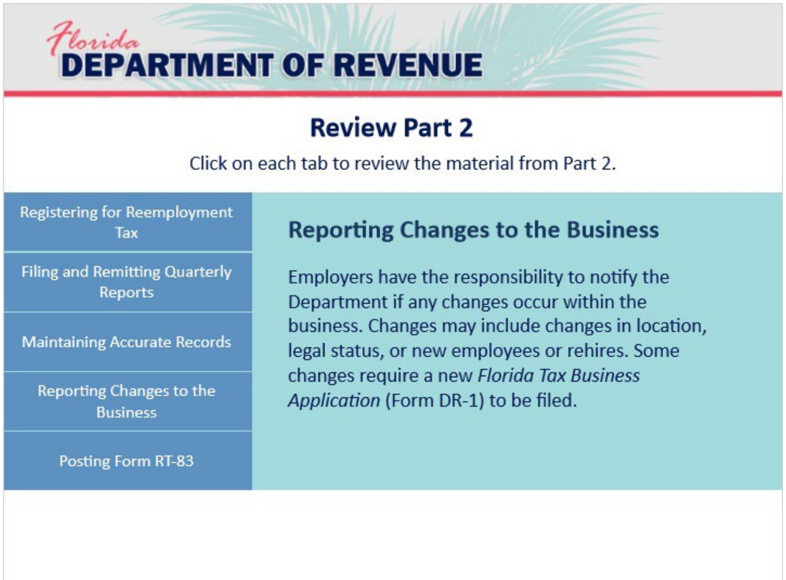
Filing and Remitting QR (Slide Layer)



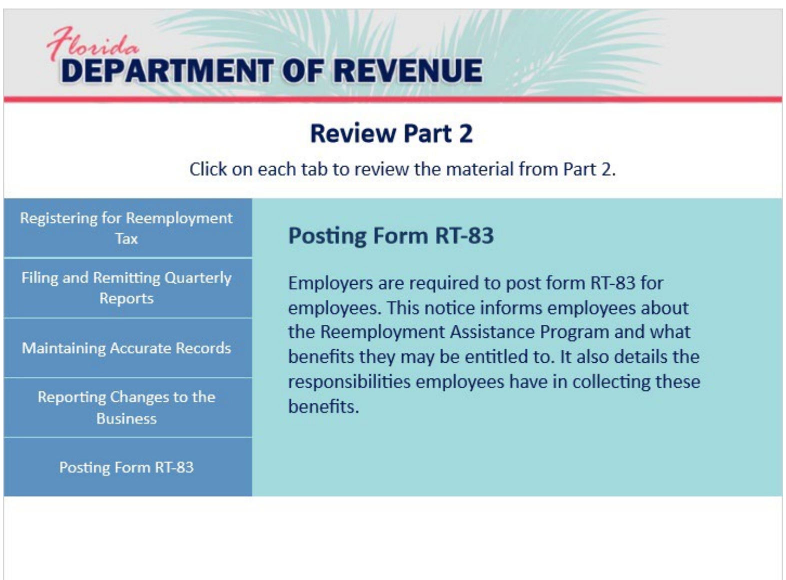
Maintaining Accurate Records (Slide Layer)



Reporting Changes (Slide Layer)

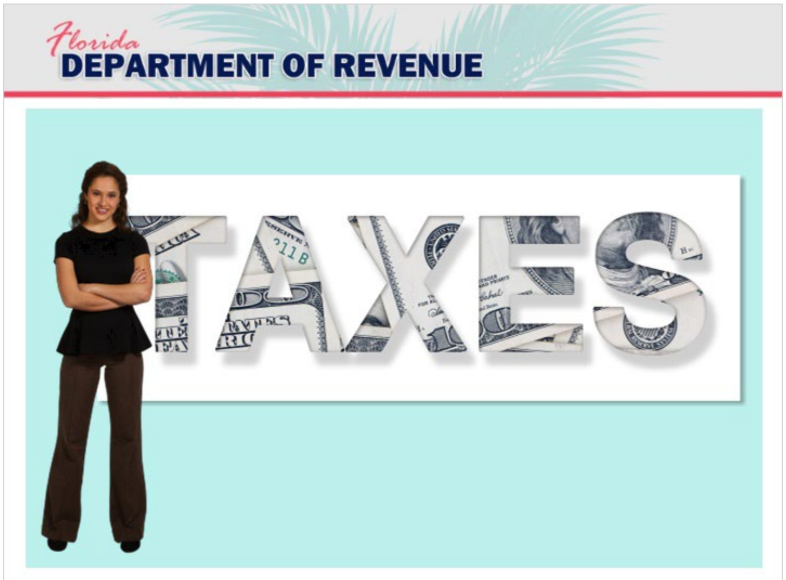


Posting RT-83 (Slide Layer)



2. Filing and Remitting Quarterly Reports

2.1 Say "Hello" to Olivia!



Script:

Let’s check in with Olivia and see how she’s doing. Hey, Olivia. How’s it going?

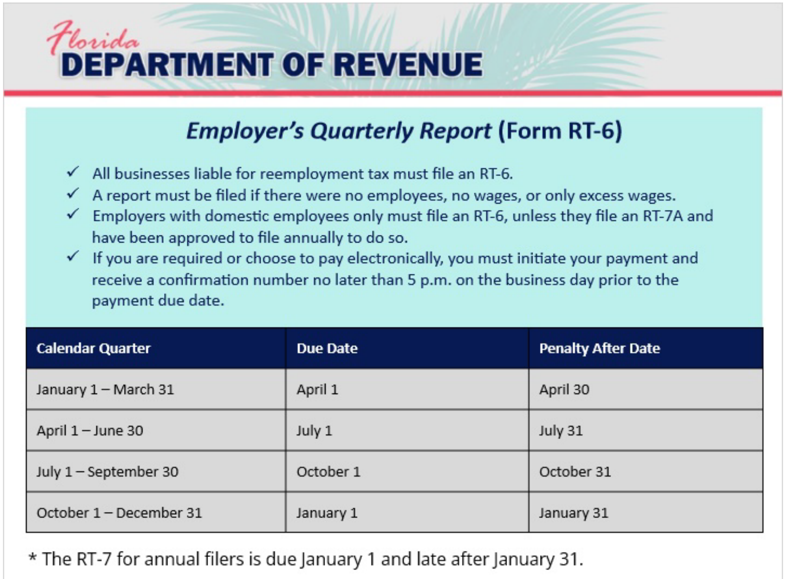
[Olivia]: Oh, everything is fine. Just getting ready to file my quarterly report. I’m a little nervous about doing everything right.

You don’t have to be nervous. The process is really easy. In this tutorial, we’re going to cover the basics of quarterly reports.

[Olivia]: Wow, that’s just what I need. Thank you!

Not a problem. Let’s start looking at when quarterly reports are due.

2.2 Due Dates for Quarterly Report



Florida DEPARTMENT OF REVENUE

***Employer's Quarterly Report* (Form RT-6)**

- ✓ All businesses liable for reemployment tax must file an RT-6.
- ✓ A report must be filed if there were no employees, no wages, or only excess wages.
- ✓ Employers with domestic employees only must file an RT-6, unless they file an RT-7A and have been approved to file annually to do so.
- ✓ If you are required or choose to pay electronically, you must initiate your payment and receive a confirmation number no later than 5 p.m. on the business day prior to the payment due date.

Calendar Quarter	Due Date	Penalty After Date
January 1 – March 31	April 1	April 30
April 1 – June 30	July 1	July 31
July 1 – September 30	October 1	October 31
October 1 – December 31	January 1	January 31

* The RT-7 for annual filers is due January 1 and late after January 31.

Script:

Here you can see some of the information we presented in Reemployment Tax: Employers' Responsibilities. Let's go over some of the highlights.

All businesses that are liable for paying reemployment tax must file an *Employer's Quarterly Report* (RT-6) at the end of every quarter. The report must be submitted by the end of the month following the quarter being reported on.

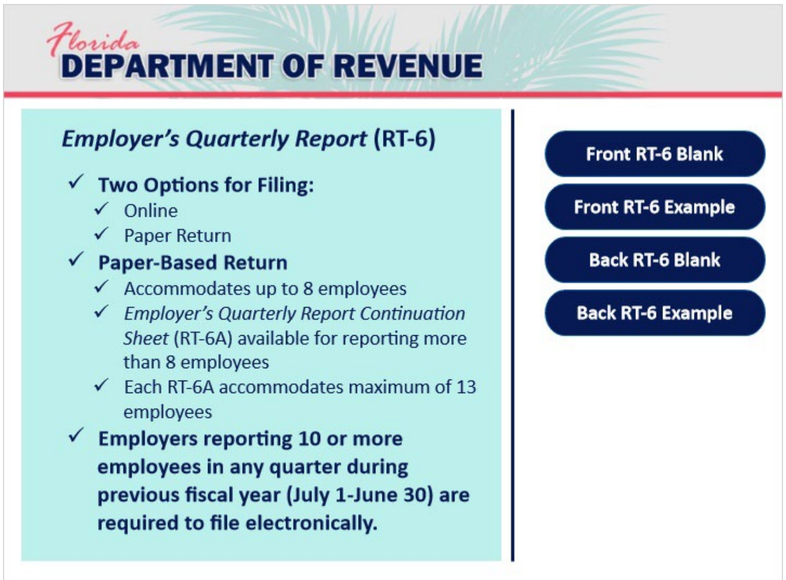
A report must be filed even if there were no employees, no wages, or all wages were excess wages.

For example, if you are filing and paying reemployment tax for the first quarter of the year, your report and payment would be due by the end of the following month on April 30.

Employers of domestic services have the option to file annually. An application for annual filing for employers of domestic employees, RT-7A, must be submitted and approved by the Department before an employer can file yearly. If approved, the employer will file an RT-7 in December of each year. The RT-7 is due January 1 and is late after January 31. Examples of domestic services include work performed by maids, cooks, maintenance workers, chauffeurs, social secretaries, caretakers, private yacht crews, butlers, and house parents.

If you are required or choose to pay electronically, you must initiate your payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the payment due date.

2.3 Completing the Paper-Based Quarterly Report



Script:

There are two options for filing: completing a paper return or filing electronically. If you are completing a paper return, you will be mailed a preprinted ***Employer's Quarterly Report*** **(RT-6).** The Department will no longer mail you a report once you have filed electronically for two consecutive quarters.

The paper-based report can accommodate information for up to eight employees. ***The Employer's Quarterly Report Continuation Sheet*** **(RT-6A)** is available for employers reporting more than eight employees.

Each RT-6A can include a maximum of 13 employees. Please note that employers reporting 10 or more employees, in any prior quarter during the previous fiscal year (July 1-June 30), are required to file electronically.

A non-detachable Payment Coupon is located at the bottom of the RT-6 front page.

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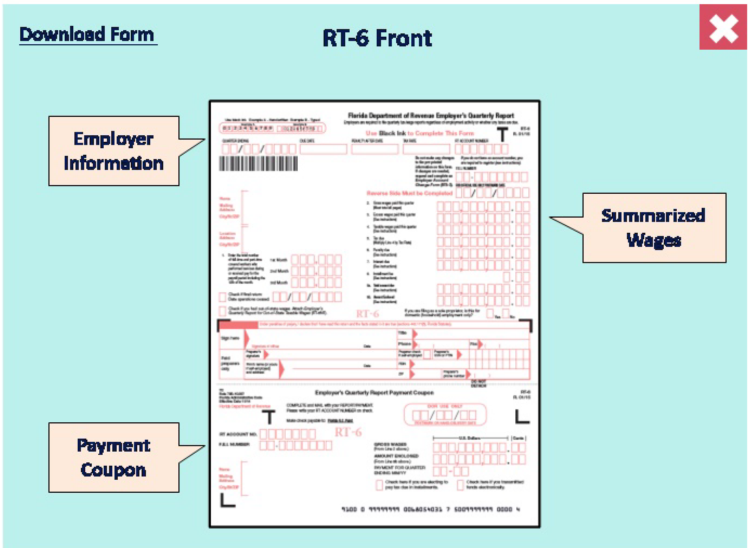
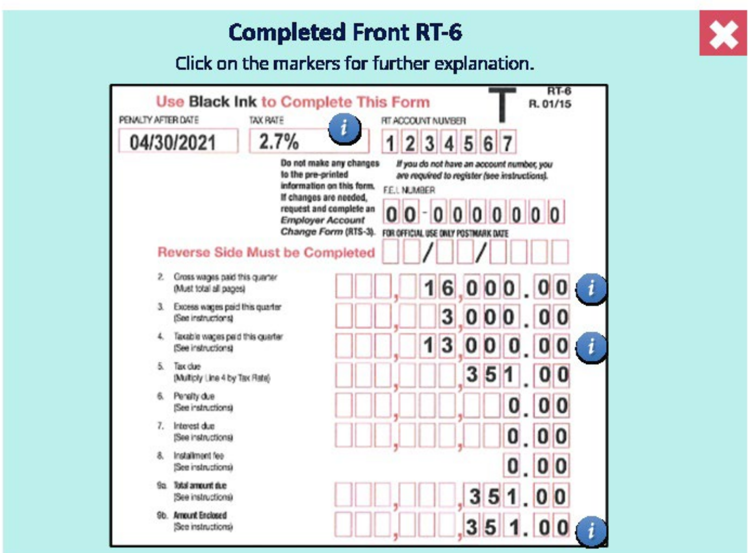


Front Example (Slide Layer)



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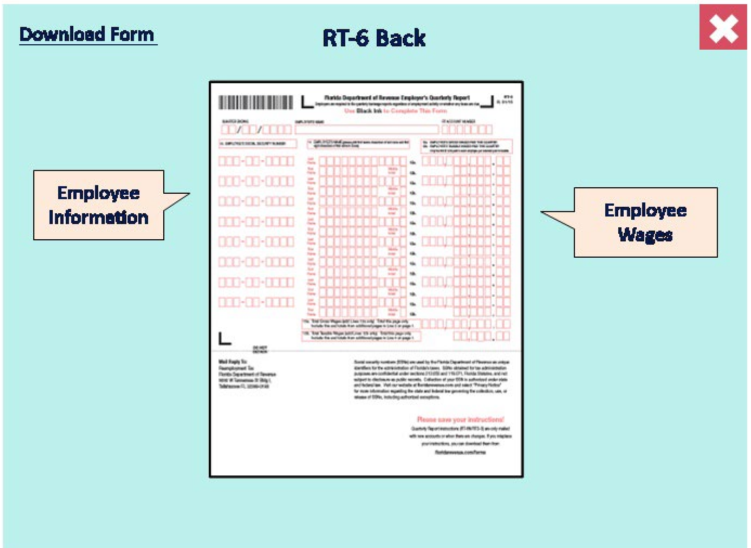

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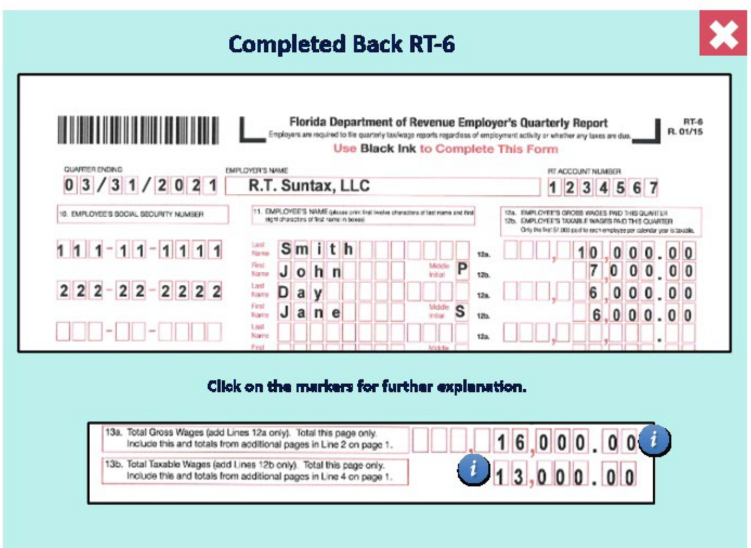
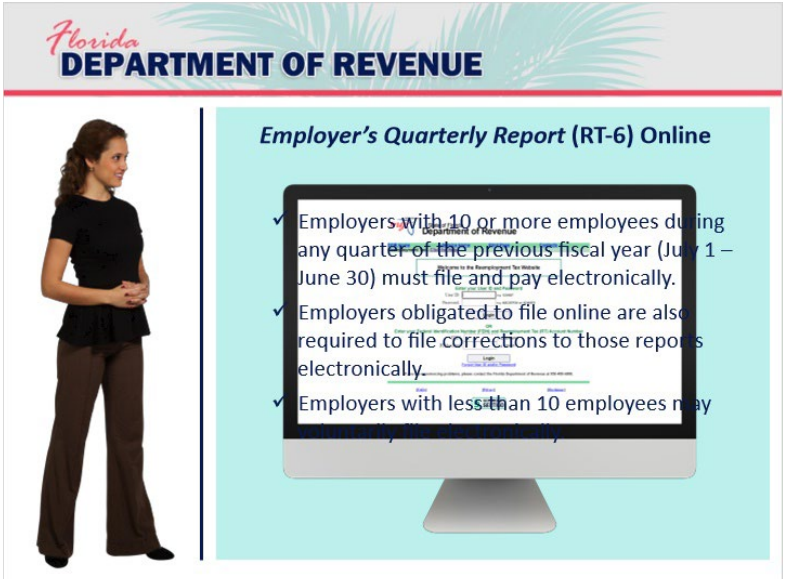


2.4 Completing the RT-6 Online



Script:

[Olivia]: I think I would rather submit my return online. How do I do that?

The Department provides a secure website for filing and paying tax. All employers are encouraged to use this electronic option.

Employers are obligated to file and pay electronically if they had 10 or more employees in any calendar quarter during the preceding state fiscal year (July 1-June 30). Employers obligated to file quarterly reports electronically are also required to file corrections to those reports electronically.

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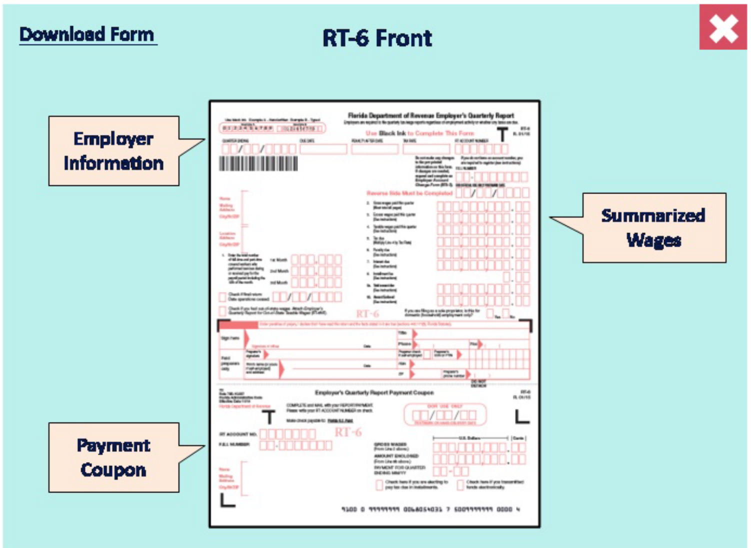
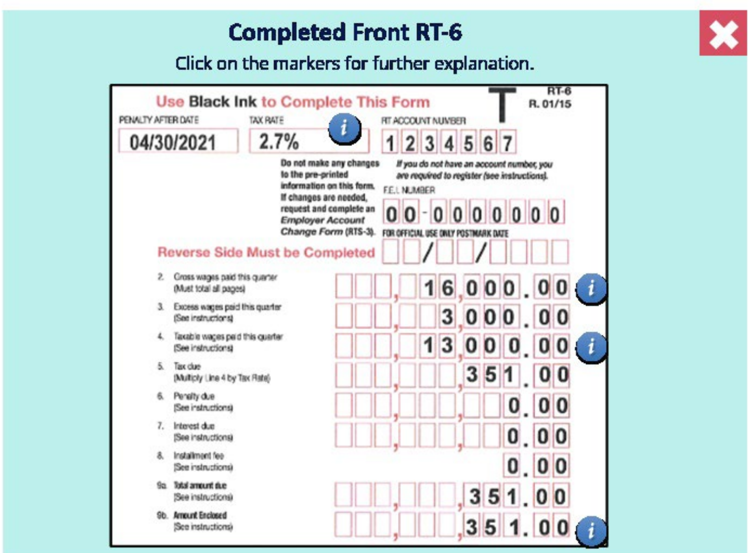


Front Example (Slide Layer)



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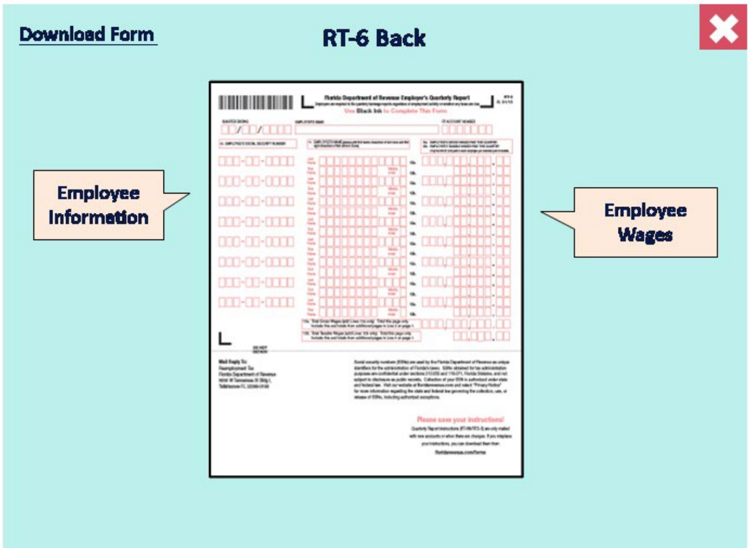
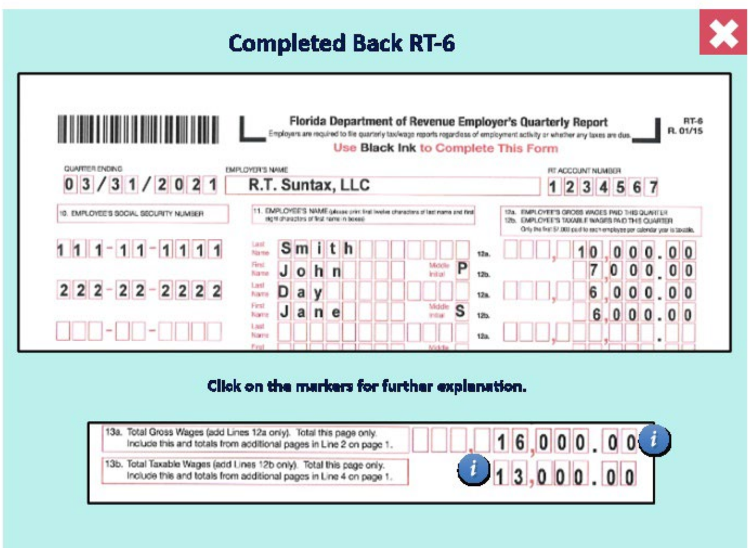
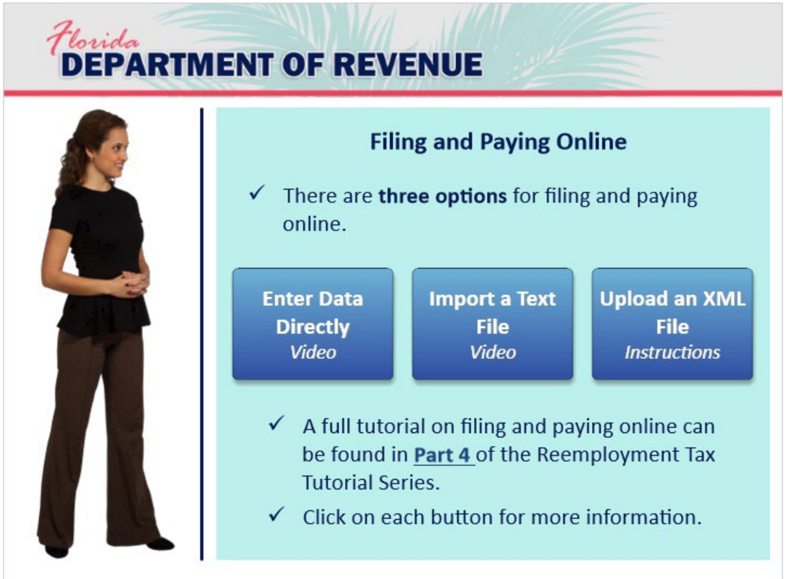


Back Example (Slide Layer)



2.5 Options for Filing Electronically



Script:

[Olivia]: So how do I file and pay my return online?

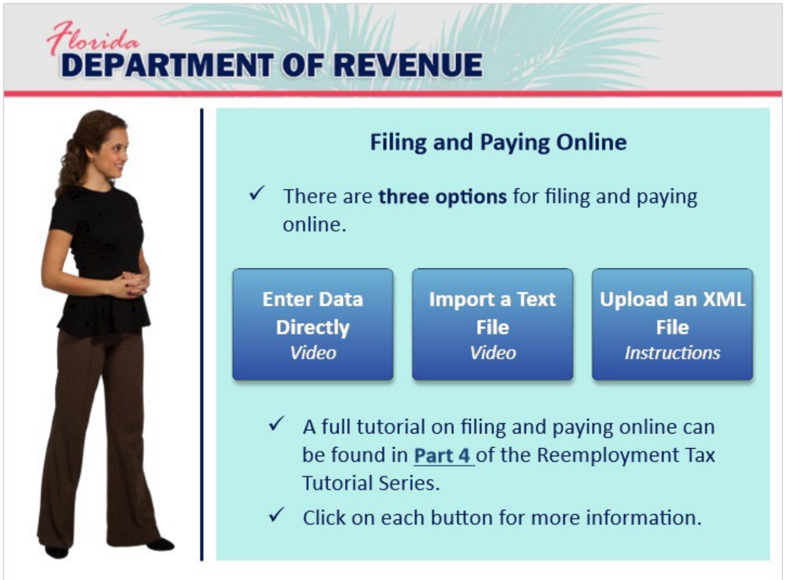
There are three options for filing and paying your return online.

1. Enter Data Directly
2. Import a Text File
3. Upload an XML File

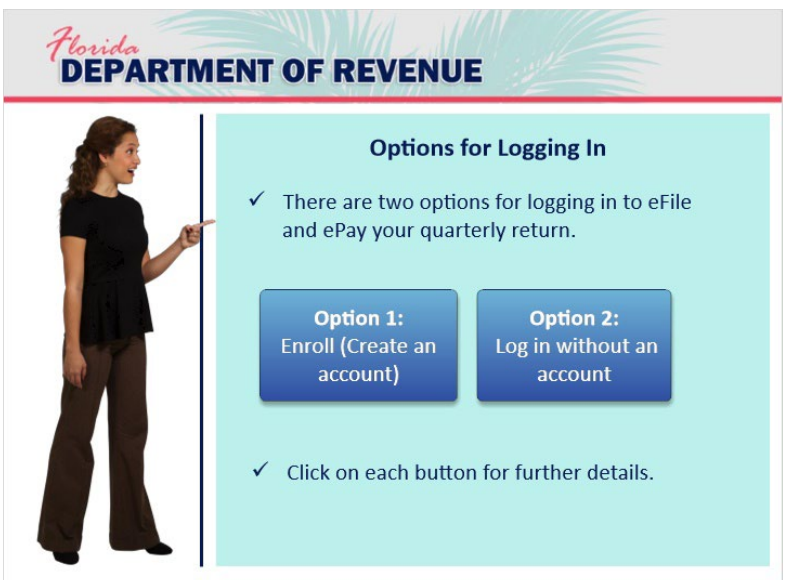
The information shown here is just a preview of these methods for paying online. For more information, see ***Reemployment Tax: How to File an Online Quarterly Report.***

Click on each button for additional details.

1 Enter Data Directly (Slide Layer)



2.6 Options for Filing Electronically



Script:

[Olivia]: Do I need to open an online account to file and pay online?

There are two options for logging in to eFile and ePay your quarterly return. Option 1 is to enroll in eServices and create an account. Option 2 is to log in without an account.

Click on each button for further details.

Option 1: Enroll (Create an account)

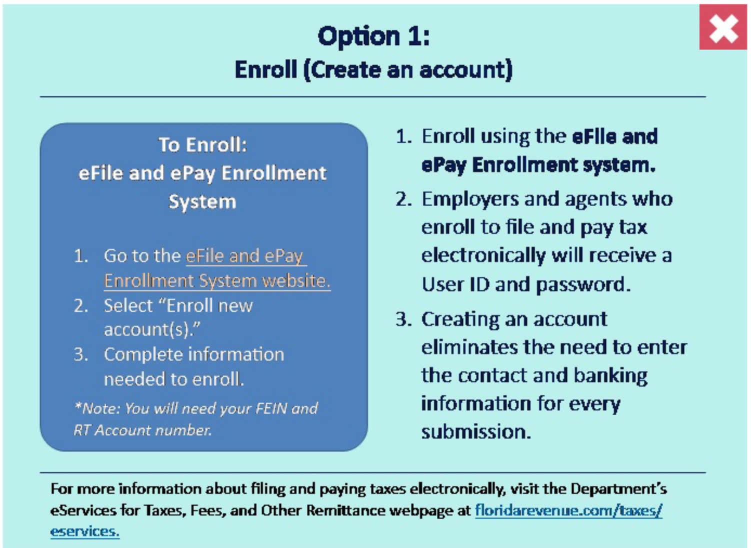
Option 1 is to enroll by creating an account through the eFile and ePay Enrollment System. Employers and agents who enroll to file and pay tax electronically will receive a User ID and password. Creating an account eliminates the need to enter the contact and banking information for every submission.

Option 2: Log in Without an Account

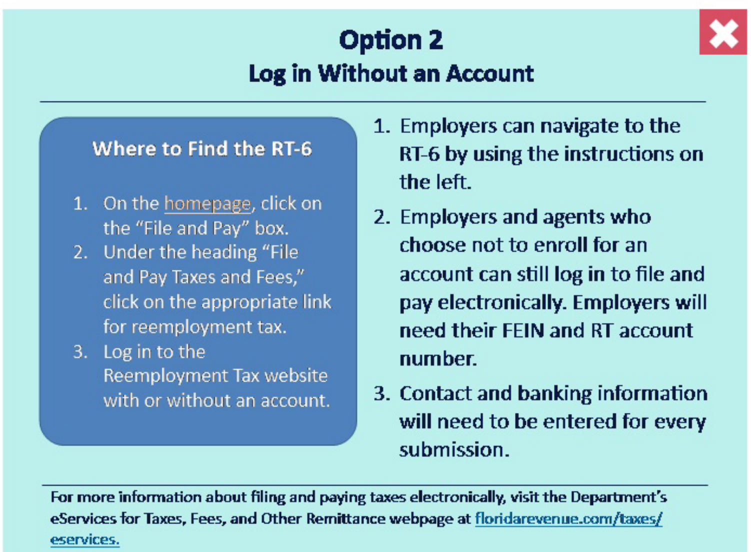
Option 2 is to log in without an account. Employers can navigate to the RT-6 by using the instructions on the left. Employers and agents who choose not to enroll for an account can still log in to file and pay electronically. Contact and banking information will need to be entered for every session.

For more information about filing and paying taxes electronically, visit the Department's eServices for Taxes, Fees, and Other State Remittances webpage at **floridarevenue.com/taxes/eservices.**

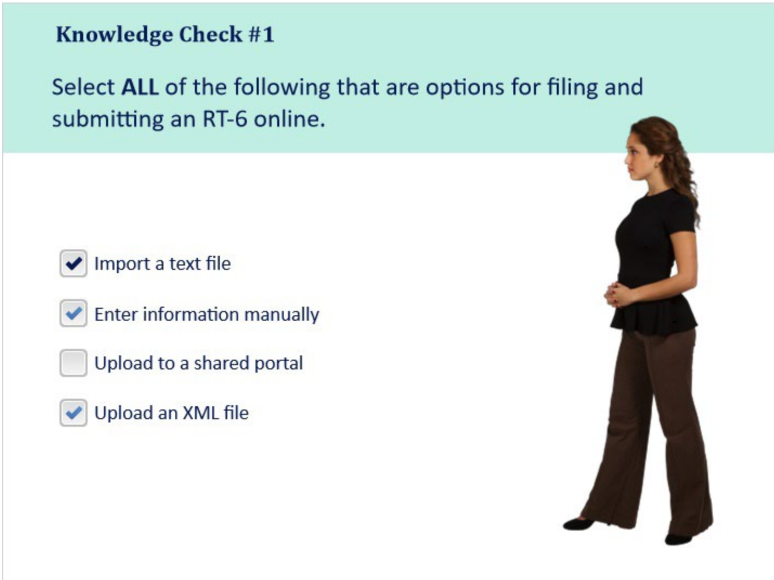
Option1: Enroll (Slide Layer)



Option2: No Account (Slide Layer)

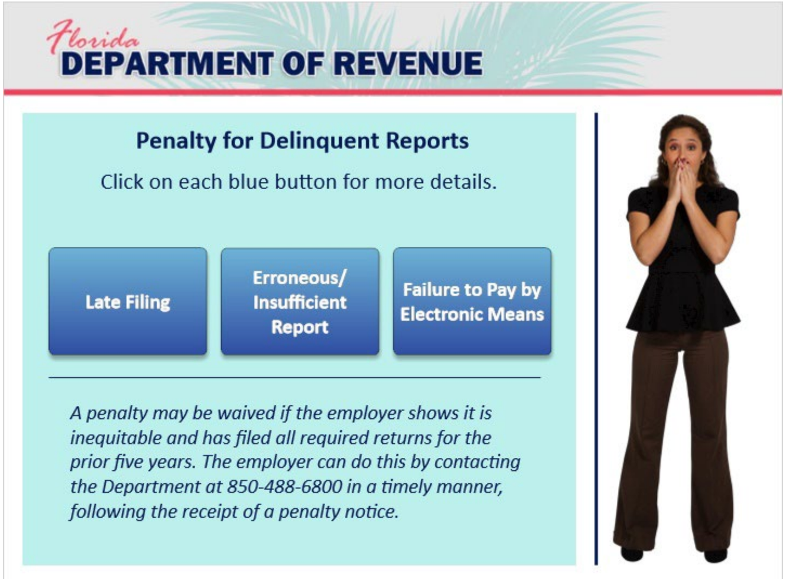


2.7 Knowledge Check #1



Correct	Choice
X	Import a text file
X	Enter information manually
	Upload to a shared portal
X	Upload an XML file

2.8 Penalty for Delinquent Reports



Script:

[Olivia]: What if I make a mistake? What if something happens and my return is late?

Don't worry, Olivia. There are penalties, but as long as you work to correct any mistakes and get your return in, you shouldn't have any major problems.

A penalty may be waived if the employer shows it is inequitable and has filed all required returns for the prior five years. The employer can do this by contacting the Department at 850-488-6800 in a timely manner, following the receipt of a penalty notice.

Click on each blue button for more details.

Late Filing

- A late filing penalty of $25 is charged for each 30 days or fraction thereof that a report is late.
- Interest accrues on late payments.
- Interest rates, including daily rates, are updated semiannually on January 1 and July 1 of each year.
- These rates are published as Tax Information Publications (TIPs).

For current interest rates, go to **floridarevenue.com/taxes/tips.**

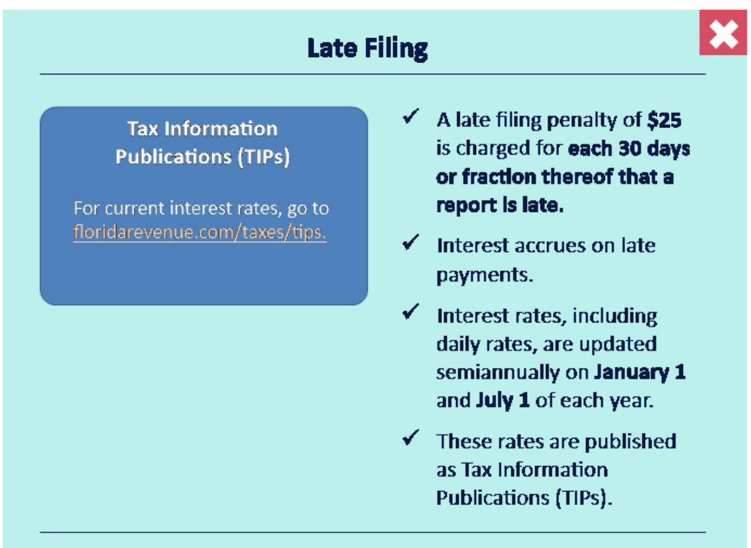
Erroneous/Insufficient Report

- An employer who files an erroneous, incomplete, or insufficient report will be charged a penalty of $50 or 10 percent of any tax due, whichever is greater.
- Common errors include missing wage and Social Security information. A return may also contain illegible entries or use an incorrect format.

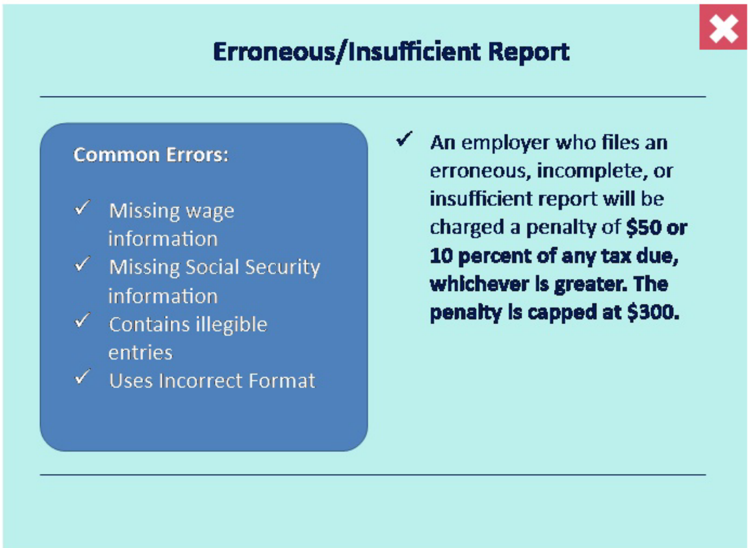
Failure to Pay by Electronic Means

- For employers who are required to file electronically, failure to do so will result in a penalty of $25 per report plus $1 for each employee.
- The penalty for failure to submit a payment electronically is $25 per submission.

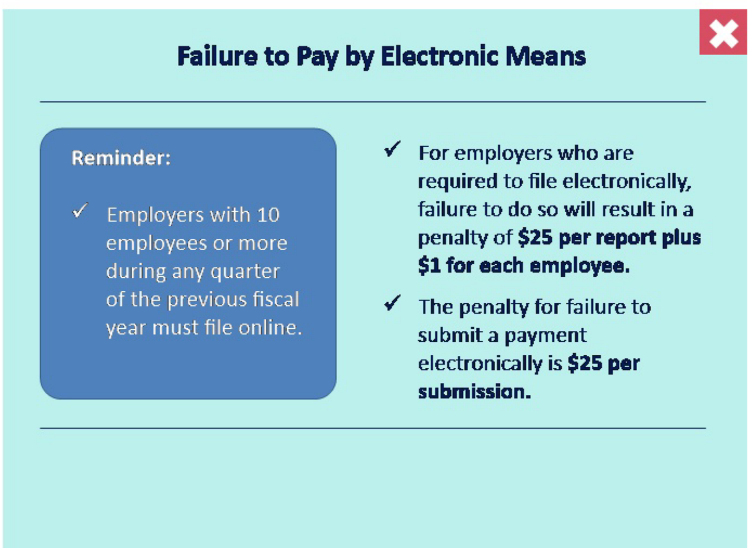
Late Filing (Slide Layer)



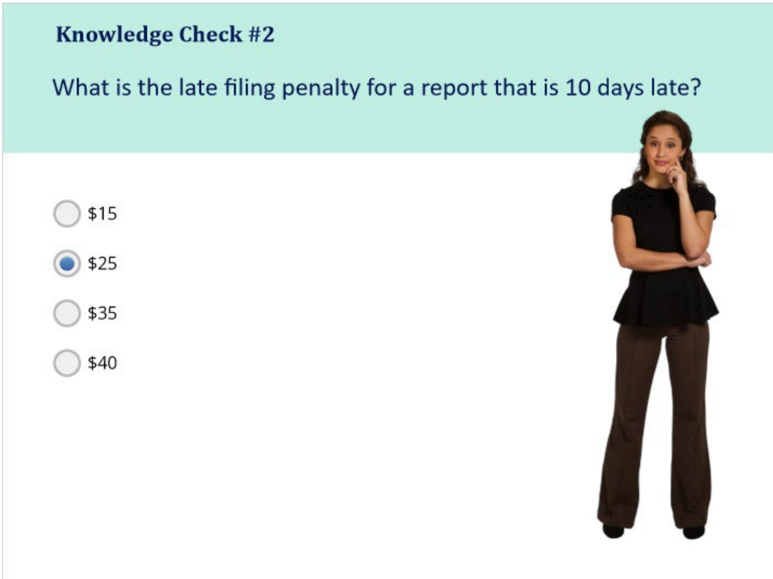
Erroneous/Insufficient Report (Slide Layer)



Failure to Pay by electronic means (Slide Layer)



2.9 Knowledge Check #2



Correct	Choice
	$15
X	$25
	$35
	$40

3. Conclusion

3.1 Summary

Script:

So, Olivia, do you feel more comfortable about filing your quarterly report?

[Olivia]: Yes, I do! Let me do a recap, just to be sure.

First, we talked about the filing and payment deadlines. All returns are due no later than the last day of the month following the quarter being reported.

There are two options for filing. You can file with a paper-based RT-6 form or fill out the Department's online form. If you have domestic employees, you must complete the RT-7.

If you choose to complete your form online, there are three options for doing so. You may enter the data directly into the form, import a text file, or upload an XML file.

To login to file your quarterly report, you can either create an account or login with your current account, or login without an account.

Did I cover everything?

I think you did, Olivia.

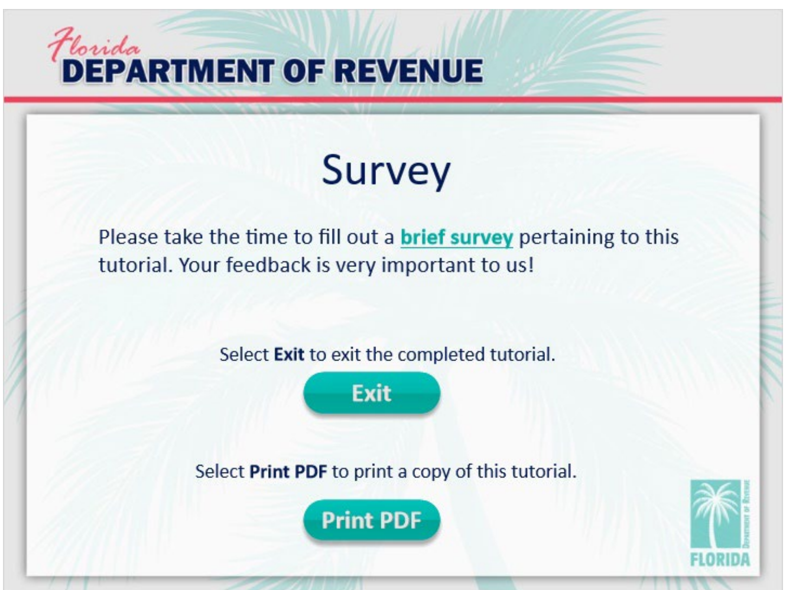
[Olivia]: Great! So what's next?

In Reemployment Tax: How to File an Online Quarterly Report, we will go step-by-step of how to file your ***Employer's Quarterly Report*** online.

[Olivia]: Looking forward to it!

And remember, if you need additional assistance, take a look at the guides and tutorials on the Florida Department of Revenue's website. There are a lot of resources available to help you.

3.2 Survey



Script:

This concludes Reemployment Tax: Filing and Remitting Quarterly Reports. For additional resources, use the Resources link in the upper-right corner for more information.

Please take the time to fill out a short survey pertaining to this tutorial. Your feedback is very important to us!

To exit this tutorial click on the Exit button.

To print a copy of this tutorial, select the Print PDF button.

Thank you.