



Tax Information Publication

TIP

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Electronic File and Pay Requirements for Taxes, Fees, and Surcharges

Effective January 1, 2023, taxpayers must file tax returns and remit payments of taxes and fees electronically if the tax amount paid in the prior state fiscal year (July 1 – June 30) is \$5,000 or more. This requirement applies separately to each tax and is based on the amounts remitted as estimated payments, tentative payments, tax return payments, or any other type of payment made for the specific tax.

The reduction in the threshold requiring electronic filing of returns and electronic remittance of payments of taxes and fees from \$20,000 to \$5,000 will affect those taxpayers who file and remit the following taxes:

- Communications Services
- Corporate Income
- Documentary Stamp
- Fuel – Local government User, Mass Transit System Provider
- Fuel – Pollutants
- Gross Receipts
- Insurance Premium
- Prepaid Wireless E911 Fee
- Sales and Use (includes local option sales taxes, surcharges, surtaxes, solid waste fees and surcharges)

The reduction in the threshold requiring electronic remittance of payments of taxes and fees from \$20,000 to \$5,000 will also affect those taxpayers who remit the following taxes:

- Fuel – Florida Air Carriers
- Severance (includes oil, gas and sulfur production, solid minerals, and Miami-Dade Lake Belt Mitigation Fee)

References: Chapter 2022-151, Laws of Florida; Sections 202.30 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 the Department's website at 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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