

**Florida Department of Revenue
Tax Information Publication**

TIP 02A01-01

Date Issued: May 29, 2002

Semi-Annual Sales Tax Filers' Tax Return

Our records indicate that your account is on an active semi-annual reporting status. Enclosed is your sales and use tax return (DR-15SA), which is due on July 1, 2002, and will be late if postmarked after July 22, 2002 (July 20 and 21 fall on a weekend). The collection period is January 1, 2002, through June 30, 2002. A return envelope is enclosed for your convenience.

If you prefer, you may now file your form DR-15SA and pay your sales and use taxes electronically.

If you **do not owe** any tax, penalty, or interest, you may TeleFile your return by calling 1-800-550-6713. TeleFile is available 24 hours a day, 7 days a week. Please have your certificate number ready when calling.

Remember, you must file a paper return, or TeleFile (if no tax is due), or file electronically.

Change of Address or Business Name

If you change your business name, location or mailing address, complete the Change of Address or Business Name form enclosed. If you close or sell your business or change your legal entity, complete the Closing or Sale of Business or Change of Legal Entity form enclosed and return it to the Department. If you have questions or need assistance, please contact your local Service Center listed on the back of this TIP or call Taxpayer Services at 1-800-352-3671 (in Florida only) or 850-488-6800.

Also enclosed are the instructions for filing your return.

References: Section 212.12, Florida Statutes; Rule 12A-1.056, Florida Administrative Code

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 Tax Information Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should 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, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.