

**Florida Department of Revenue
Tax Information Publication**

TIP 03C02-01

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**INTANGIBLE PERSONAL PROPERTY TAX
Filing Status Changes Beginning January 2004
(ELECTRONIC FILING OBLIGATION)**

Effective January 1, 2004, Florida law requires businesses that paid tax of \$30,000 or more during the state's previous fiscal year to file returns and pay tax electronically.

Your total intangible tax paid reached \$30,000 for the period July 1, 2002, through June 30, 2003. Beginning with your January 2004 return, you must file returns and remit intangible tax payments by electronic means. You can readily fulfill your requirement to electronically file and pay your intangible personal property tax by using the Department's free and secure Internet filing system at www.myflorida.com/dor. Enrollment is not required to file and pay intangible tax using the Department's Internet site.

Electronic filing gives you special advantages. E-filing:

- * is fast,
- * is convenient,
- * is secure,
- * is accurate,
- * supplies proof that you have met filing requirements,
- * helps you avoid penalty for common errors, and
- * is available at no cost.

Intangible tax payments and returns may be submitted anytime after January 1 and are late after June 30.

If you do not correctly make payments of intangible tax by electronic means, the Department can impose penalty and

interest.

Waiver Requests

The Department has been authorized to waive the electronic filing requirement under certain conditions. You will not be required to purchase equipment or incur a financial hardship to comply with this law. If you have a valid business reason for not filing returns electronically, you must submit a Request for Waiver from Electronic Filing (Form DR-654) to the Department no later than December 1, 2003. If your request is approved, you are still required to remit payments by Electronic Funds Transfer (EFT). To enroll for EFT, you must complete and submit an Enrollment and Authorization for e-Services Program (DR-600). Contact the Department at 850-488-6800 or 1-800-352-3671 (in Florida only) for more information.

Reference: Section 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 our Internet site at www.myflorida.com/dor. Or call Taxpayer 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, Taxpayer 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.