

**Florida Department of Revenue  
Tax Information Publication**

**TIP 04B06-05**

**Date: October 13, 2004**

**GROSS RECEIPTS TAX  
Filing Status Changes Beginning January 2005  
(ELECTRONIC FILING OBLIGATION)**

Florida law requires businesses that collected gross receipts tax of \$30,000 or more during the state's previous fiscal year to file your gross receipts tax returns (DR-133) and pay tax by electronic means the following calendar year. Your total gross receipts tax paid reached \$30,000 during the period July 1, 2003 through June 30, 2004. **Beginning with your January 2005 return, you must file your DR-133 tax returns and remit gross receipts tax payments by electronic means.**

No later than December 6, 2004, you must complete an online Enrollment/Authorization for e-Services at [www.myflorida.com/dor](http://www.myflorida.com/dor) so that you may file and pay electronically.

Note to Current Enrollees who are presently paying electronically. You may enter your current user ID and passcode to update your profile to include electronic filing. Please update your account no later than December 6, 2004.

You can readily fulfill your requirement to electronically file and pay your gross receipts tax by using the Department's free and secure Internet filing system. 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.

**Filing Deadlines**

Gross receipts tax returns and payments are due by the last day of the month immediately following the month of collection. Electronic payments must be initiated no later than 5:00 p.m., Eastern Time (ET), on the last business day before the last day of the month, and electronic returns must have an electronic date stamp on or before the last day of the month.

**Your first electronic return and payment will be for the January 2005 collection period. This return is due by Monday, February 28, 2005. Your first electronic payment must be initiated no later than 5:00 p.m., ET, on**

**Friday, February 25, 2005; and the electronic date stamp on the return must be on or before Monday, February 28, 2005.**

If you do not correctly file returns or make payments of gross receipts tax by electronic means, the Department may 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 6, 2004. If your request is approved, you are still required to remit payments by Electronic Funds Transfer (EFT). Contact the Department at 800-352-3671 or 850-488-6800 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](http://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 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, 5050 West Tennessee Street, Tallahassee, FL 32399-0150.