

**Florida Department of Revenue
Tax Information Publication**

TIP 05A19-04

Date: October 11, 2005

**COMMUNICATIONS SERVICES TAX
FILING STATUS CHANGES BEGINNING JANUARY 2006
(ELECTRONIC FILING OBLIGATION)**

Florida law requires businesses that collected communications services tax of \$50,000 or more during the state's previous fiscal year to file returns and pay tax by electronic means the following calendar year.

Your total communications services tax paid reached \$50,000 during the period July 1, 2004 through June 30, 2005. Beginning with your January 2006 return, you must file returns and remit tax payments for communications services tax by electronic means.

If you have not yet enrolled, you must complete an online Enrollment/Authorization for e-Services at www.myflorida.com/dor before you can file and pay electronically. **If you are presently enrolled only to pay electronically**, you may enter your current user ID and passcode to update your profile to include electronic filing. You must enroll or update your account no later than Monday, December 5, 2005.

Note to Current Enrollees: Use your user ID and passcode/password to update your e-Services profile online such as, making changes to filing options, notifying us of new banking information, making address changes, and more.

You can readily fulfill your requirement to electronically file and pay your communications services tax by using the Department's free and secure Internet filing system. Other options for electronic filing are listed on the 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.

Filing Deadlines

Communications services tax returns and payments are due on the 1st day of the month following the month of collection and are late after the 20th. Electronic payments must be initiated no later than 5:00 p.m., Eastern Time

(ET), on the last business day before the 20th, and electronic returns must have an electronic date stamp on or before the 20th.

Your first electronic return and payment will be due for the collection period of January 2006. This return is due on February 1, 2006, and late after February 21, 2006. (February 20 is on a Monday, and is a federal holiday.) Your first electronic payment must be initiated no later than 5:00 p.m., ET, on Friday, February 17, 2006, and the electronic date stamp on the return must be on or before Tuesday, February 21, 2006.

If you do not correctly make payments of communications services tax by electronic means, the Department may impose penalty and interest. Failure to comply will also result in the loss of your collection allowance.

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 Monday, December 5, 2005. 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.

References: Sections 202.30 and 213.755, Florida Statutes

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Click on the *Take Our Quick Survey* button.

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 or 850-488-6800.

Persons with hearing or speech impairments may 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.