

**Florida Department of Revenue  
Tax Information Publication**

**TIP 05B06-03**

**Date: December 21, 2005**

**GROSS RECEIPTS TAX FOR UTILITY SERVICES (ELECTRIC OR GAS)  
FILING FREQUENCY CHANGED TO MONTHLY  
BEGINNING JANUARY 1, 2006**

Your gross receipts tax account has been changed to a monthly reporting status effective January 1, 2006. This change is required because you paid more than \$1,000 in gross receipts tax during the period of July 1, 2004, through June 30, 2005. You will receive a personalized gross receipts tax return (Form DR-133) for the month of January and each month thereafter. If you do not receive a monthly tax return by late January, please call the telephone number listed below.

Your first monthly tax return is due February 28, 2006. Monthly tax returns and payments are due by the last day of the month, remitting the tax due for the preceding month. However, if the last day of the month falls on a Saturday, Sunday or federal or state legal holiday, tax returns are considered timely filed if postmarked or delivered to the Department of Revenue on the first business day following the last day of the month.

Please note that this change applies only to your filing frequency with the Department of Revenue for gross receipts tax for utility services. This change does not affect any other tax filings you may have with the Department or taxes administered by a local government.

The Department offers the convenience of paying gross receipts tax (utilities) electronically. To enroll for e-Services and pay your 2006 taxes electronically, go to the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor), click on "e-Services," and then click on "Enroll." Once you have successfully enrolled, your user information will generally be provided to you immediately.

References: Section 203.01(1)(j), Florida Statutes; Rule 12-B-6, Florida Administrative Code.

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**Go to [www.myflorida.com/dor](http://www.myflorida.com/dor)**

**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](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.

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.