

**Florida Department of Revenue
Tax Information Publication**

**TIP 06B6-02
Date October 10, 2006**

**GROSS RECEIPTS TAX FOR UTILITY SERVICES
FILING STATUS CHANGES BEGINNING JANUARY 2007
(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.

Our records indicate your total gross receipts tax paid reached (or remained over) \$30,000 during the period July 1, 2005, through June 30, 2006. Beginning with your January 2007 return, you must file your DR-133 tax returns and remit gross receipts tax payments by electronic means.

If you have not yet enrolled, you must complete an online Enrollment/Authorization for e-Services before you can file and pay electronically. Once you have successfully enrolled, your user information will generally be provided to you immediately. You will also receive an information package in the mail. This package will contain instructions for electronic filing and payment, your user information (if applicable), and a schedule of payment dates. **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. To avoid processing delays, you should enroll or update your account no later than December 4, 2006. To enroll or update your profile, go to www.myflorida.com/dor/eservices.

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

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.
- * 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 require one business day for processing and must be received on or before the last day of the month. Therefore, electronic payments must be initiated no later than 5 p.m., Eastern Time (ET), on the last business day before the last day of the month. 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 due for the collection period of January 2007. This return is due by February 28, 2007. Your first electronic payment must be initiated no later than 5 p.m., ET, on **Tuesday, February 27, 2007**, and the electronic date stamp on the return must be on or before Wednesday, February 28, 2007. When submitting your electronic return and payment together, you must follow the deadline for the payment to be considered timely for both.

If you do not correctly and timely make payments and submit returns for 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 4, 2006. If your waiver request is approved, you will still be 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. 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, 5050 West Tennessee Street, Tallahassee, FL 32399-0150.