



Employer's Quarterly Report for Out-of-State Taxable Wages



RT-6NF
R. 07/23
Rule 73B-10.037, F.A.C.
Effective XX/XX
Page 1 of 2
Provisional

QUARTER ENDING

□□ / □□ / □□□□

EMPLOYER'S NAME

RT ACCOUNT NUMBER

□□□□□□□□

F.E.I. NUMBER

□□ - □□□□□□□□

10. EMPLOYEE'S SOCIAL SECURITY NUMBER

11. EMPLOYEE'S NAME (please print first twelve characters of last name and first eight characters of first name in boxes)

Social Security Number	□□□□ - □□□□ - □□□□□□
Last Name	□□□□□□□□□□□□
First Name	□□□□□□□□□□□□ Middle Initial □□
Social Security Number	□□□□ - □□□□ - □□□□□□
Last Name	□□□□□□□□□□□□
First Name	□□□□□□□□□□□□ Middle Initial □□
Social Security Number	□□□□ - □□□□ - □□□□□□
Last Name	□□□□□□□□□□□□
First Name	□□□□□□□□□□□□ Middle Initial □□
Social Security Number	□□□□ - □□□□ - □□□□□□
Last Name	□□□□□□□□□□□□
First Name	□□□□□□□□□□□□ Middle Initial □□
Social Security Number	□□□□ - □□□□ - □□□□□□
Last Name	□□□□□□□□□□□□
First Name	□□□□□□□□□□□□ Middle Initial □□

12a. EMPLOYEE'S FLORIDA GROSS WAGES PAID THIS QUARTER
12b. EMPLOYEE'S FLORIDA TAXABLE WAGES PAID THIS QUARTER

12c. EMPLOYEE'S OUT-OF-STATE TAXABLE WAGES PAID YEAR-TO-DATE

Only the first \$7,000 paid to each employee per calendar year is taxable.

12a.	□□□□, □□□□, □□□□. □□□□
12b.	□□□□, □□□□. □□□□
12a.	□□□□, □□□□, □□□□. □□□□
12b.	□□□□, □□□□. □□□□
12a.	□□□□, □□□□, □□□□. □□□□
12b.	□□□□, □□□□. □□□□
12a.	□□□□, □□□□, □□□□. □□□□
12b.	□□□□, □□□□. □□□□
12a.	□□□□, □□□□, □□□□. □□□□
12b.	□□□□, □□□□. □□□□
12a.	□□□□, □□□□, □□□□. □□□□
12b.	□□□□, □□□□. □□□□

12c.	□□□□, □□□□. □□□□
12c.	□□□□, □□□□. □□□□
12c.	□□□□, □□□□. □□□□
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13a. Total Gross Wages (add Lines 12a only). Total this page only. Include this and totals from additional pages in Line 2 on page 1 of the RT-6.

13b. Total Taxable Wages (add Lines 12b only). Total this page only. Include this and totals from additional pages in Line 4 on page 1 of the RT-6.

13a.	□□□□, □□□□, □□□□. □□□□
13b.	□□□□, □□□□. □□□□

13c. Total Out-of-State Taxable Wages paid year-to-date (add Lines 12c only). Total this page only.

□□□□, □□□□. □□□□

E-Verify Certification

I attest, under penalty of perjury, that this employer uses the E-Verify system defined in section 448.095(1)(c), Florida Statutes or the *Employment Eligibility Verification* (Form USCIS I-9), if E-Verify is not available within three business days of a new hire, to verify the employment eligibility of newly hired employees.

Signature _____
Title _____
Today's Date _____

Instructions for Employer's Quarterly Report for Out-of-State Taxable Wages

This form is used by employers to report employees who first received **out-of-state taxable wages** who worked and received wages from the same employer in Florida during the reporting quarter. **This form must be submitted with the completed first page (containing items 1 through 9) of your Employer's Quarterly Report (RT-6).** Also, if an employee customarily performs services on a continuing basis in more than one state, this form should not be used. Instead, you should contact the Department's Account Management process at 850-717-6628 to request a reciprocal coverage agreement.

Line 10 – Enter each employee's social security number (NINE digits – Do not suppress the leading zeros). Every employee, regardless of age, is required to have a social security number (SSN). If the employee's SSN is not included, no credit will be given for previously reported taxable wages, and the first (up to) \$7,000 of wages on this quarterly report will be taxed at your reemployment tax rate.

Line 11 – Enter each employee's last name, first name, and middle initial.

Line 12a – Enter each employee’s **Florida gross wages** paid for the quarter as defined in Line 2 of the RT-6 Instructions (RT-6N). Gross wages should not include wage items specifically exempt per section (s.) 443.1217(2)(b)-(g), Florida Statutes (F.S.). (If no Florida gross wages were paid, but out-of-state wages were, DO NOT include the employee.)

Line 12b – Enter each employee’s **Florida taxable wages** paid for the quarter.

Line 12c – Enter each employee’s **out-of-state taxable wages paid year-to-date** including current reporting quarter, if applicable. Line 12c must include 100% of out-of-state taxable wages, including this quarter, paid for the calendar year.

Line 13a – Enter the total **Florida gross wages** for this page. All wages from this page and any attached pages must be included in Line 2 on the front of the RT-6 Quarterly Report.

Line 13b – Enter the total **Florida taxable wages** for this page. All wages from this page and any attached pages must be included in Line 4 on the front of the RT-6 Quarterly Report.

Line 13c – Enter the total **out-of-state taxable wages paid year-to-date** for this page.

E-Verify Certification

Florida law requires public agencies and private employers that employ 25 or more employees to certify on their first Reemployment Tax report or return filed each calendar year that they use the E-Verify system. E-Verify is an internet-based system operated by the U.S. Department of Homeland Security that allows participating employers to electronically verify employment eligibility of all newly hired employees. Additional information on the free E-Verify system may be found at e-verify.gov/employers.

If the E-Verify system is unavailable for three business days after the first day that the new employee begins working for pay, an employer must use the *Employment Eligibility Verification* (Form USCIS I-9) to verify employment eligibility.

In the absence of a written agreement or understanding with a client company, an employee leasing company must certify use of the E-Verify system on the first return or report filed within a calendar year.

The following definitions apply to the certification requirement:

Public agency – Any office, department, agency, division, subdivision, political subdivision, board, bureau, commission, authority, district, public body, body politic, state, county, city, town, village, municipality, or any other separate unit of government created or established pursuant to law, and any other public or private agency, person, partnership, corporation, or business entity acting on behalf of any public agency.

Employees – Individuals filling a permanent position who perform labor or services under the control or direction of an employer that has the power or right to control and direct the employee in the material details of how the work is to be performed in exchange for salary, wages, or other remuneration. The term “employee” does not include an individual hired for casual labor which is to be performed entirely within a private residence, or an independent contractor, as defined in federal laws or regulations, hired to perform a specified portion of labor or services.

Employers or employee leasing companies required to certify use of E-Verify must sign, date, and enter their title on the first Reemployment Tax report or return filed each calendar year if the entity he or she represents utilizes the E-Verify system or Form USCIS I-9, if E-Verify is not available within three days of the new hire, to verify employment eligibility. Entities required to verify employment who don't do so are subject to a fine.

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Contact Us

Information and tutorials are available at floridarevenue.com/taxes/education.

Tax forms and brochures are available at floridarevenue.com/forms.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.