



Florida eServices Calendar of Electronic Payment Deadlines For Calendar Year 2024

The banking process requires one business day to complete an electronic payment. Therefore, to avoid penalty and interest, **you must complete your payment and receive a confirmation number no later than 5 p.m. ET** on or before the appropriate date specified below. Keep the confirmation number in your records.

A weekend date or a state or federal holiday cannot be chosen as the withdrawal date for an electronic payment. The first available date you can select will always be the next business day after you begin your electronic payment request. If your payment transaction date is on or before the deadline and you received a confirmation number before 5:00 p.m. ET, your payment is timely. Payments completed after 5 p.m. ET on the payment deadline will not be processed until the next business day; this will result in a late payment and may subject you to penalty and interest.

State and federal holidays are listed on the next page. Electronic payments are never processed on state or federal holidays or weekends. Electronic payments made through software programs generally follow this calendar. Contact your software vendor for any deadlines that may differ from those listed.

Electronic payment deadlines vary for each tax type or fee. Depending on your file and pay frequency, the 2024 electronic payment deadlines are provided below. These are the last possible dates in 2024 to make your electronic payments timely and avoid penalty and interest. The schedule considers holidays and weekends when determining the electronic payment deadlines. To ensure a timely electronic payment, **you must complete your payment and receive a confirmation number no later than 5 p.m. ET** on the appropriate date listed below. If you start your electronic payment on the deadline date, you will not be able to select a debit date for the same day. However, as long as you complete the transaction and receive a confirmation number before 5 p.m. ET on the payment deadline, your payment will be considered timely.

| Tax or Fee | January | February | March | April | May | June | July | August | September | October | November | December |
|---|----------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|------------------------|-------------------------|-------------------------|
| Sales and Use | 19 | 16 | 19 | 19 | 17 | 18 | 19 | 19 | 19 | 18 | 19 | 19 |
| Prepaid Wireless | 19 | 16 | 19 | 19 | 17 | 18 | 19 | 19 | 19 | 18 | 19 | 19 |
| Solid Waste & Surcharge | 19 | 16 | 19 | 19 | 17 | 18 | 19 | 19 | 19 | 18 | 19 | 19 |
| Communications Services | 19 | 16 | 19 | 19 | 17 | 18 | 19 | 19 | 19 | 18 | 19 | 19 |
| Fuel and Pollutants | 19 | 16 | 19 | 19 | 17 | 18 | 19 | 19 | 19 | 18 | 19 | 19 |
| Reemployment and Installment Payments | 30 | | | 29 | | | 30 | | | 30 | | 30-final installment |
| Insurance Premium | | | payment due 2/29 | 12 | | 14 | | | | 11 | | |
| Corporate Income (as applicable) | payment due 12/29/23 | payment due 1/31 | payment due 2/29 | payment due 3/29 | payment due 4/30 | payment due 5/31 | payment due 6/28 | payment due 7/31 | payment due 8/30 | payment due 9/30 | payment due 10/31 | payment due 11/27 |
| Corporate Income Estimated Payments | 30 | 28 | 29 | 29 | 30 | 27 | 30 | 30 | 27 | 30 | 27 | 30 |
| Documentary Stamp | 19 | 16 | 19 | 19 | 17 | 18 | 19 | 19 | 19 | 18 | 19 | 19 |
| Gross Receipts (utilities) | 19 | 16 | 19 | 19 | 17 | 18 | 19 | 19 | 19 | 18 | 19 | 19 |
| Miami-Dade County Lake Belt | 19 | 16 | 19 | 19 | 17 | 18 | 19 | 19 | 19 | 18 | 19 | 19 |
| Gas and Sulfur Production | | 23 | | | 24 | | | 23 | | | 22 | |
| Gas and Sulfur Production Estimated Payments | 24 | 23 | 22 | 24 | 24 | 24 | 24 | 23 | 24 | 24 | 22 | 24 |
| Oil Production | 24 | 23 | 22 | 24 | 24 | 24 | 24 | 23 | 24 | 24 | 22 | 24 |
| Solid Mineral Severance | | | | payment due 3/29 | | | | | | | | |
| Solid Mineral Severance Estimated Payments | payment due 12/29/23 | | | | payment due 4/30 | | payment due 6/28 | | | payment due 9/30 | | |

Electronic Payment Deadlines (continued)

The electronic payment deadlines listed below are for payments due in 2024. To ensure you make your electronic payment timely, **you must complete your payment and receive your confirmation number no later than 5 p.m. ET** on the appropriate date listed below. Payments completed after 5 p.m. ET on the payment deadline will not be processed until the next business day and will result in a late payment.

| Tax, Fee, or Payment | January | February | March | April | May | June | July | August | September | October | November | December |
|---|---|----------|-------|-------|-----|------|------|--------|-----------|---------|----------|----------|
| Retirement Contributions (except universities) | 5 | 6 | 6 | 4 | 6 | 6 | 5 | 6 | 6 | 4 | 6 | 5 |
| DSGI and OAP/ORP Retirement Contributions | Three business days prior to the warrant date. | | | | | | | | | | | |
| Beverage: Beer, Wine, Liquor (includes direct wine) | 9 | 9 | 8 | 9 | 9 | 7 | 9 | 9 | 9 | 9 | 8 | 9 |
| Tobacco | 9 | 9 | 8 | 9 | 9 | 7 | 9 | 9 | 9 | 9 | 8 | 9 |
| Passenger Vessel Tax | 12 | | | 12 | | | 12 | | | 11 | | |
| Cardrooms | 5 | 5 | 5 | 5 | 3 | 5 | 5 | 5 | 5 | 4 | 5 | 5 |
| Pari-Mutuel (includes slot receipts) | 4 | 2 | 4 | 4 | 3 | 4 | 3 | 2 | 4 | 4 | 4 | 4 |

Deadlines for filing tax returns that occur on a weekend or holiday are moved forward to the next business day. However, deadlines for electronic payments are moved back to the previous business day to ensure the funds are received by the state on the payment due date.

Payment Scheduling

You can schedule electronic payments ahead of time with the payment-scheduling feature. When you provide your payment instructions, you can choose a withdrawal date up to 30 calendar days in the future. This allows you to submit your electronic return early and have the electronic payment withdrawn from your bank account at a later date.

If you only make payments electronically, review the filing deadlines in the instructions for your specific tax or fee return or report. Instructions are available at floridarevenue.com/forms for the appropriate filing deadlines.

| State of Florida Holiday Schedule for 2024 | | |
|---|---|-------------|
| Holiday | Day and Date Observed | DOR Offices |
| New Year's Day (2024) | Monday, January 1, 2024 | Closed |
| M.L. King, Jr. Day | Monday, January 15, 2024 | Closed |
| Presidents' Day (Federal) | Monday, February 19, 2024 | Open |
| Memorial Day | Monday, May 27, 2024 | Closed |
| Juneteenth Day (Federal) | Wednesday, June 19, 2024 | Open |
| Independence Day | Thursday, July 4, 2024 | Closed |
| Labor Day | Monday, September 2, 2024 | Closed |
| Columbus Day (Federal) | Monday, October 14, 2024 | Open |
| Veterans' Day | Monday, November 11, 2024 | Closed |
| Thanksgiving Day | Thursday and Friday, November 28 and 29, 2024 | Closed |
| Christmas Day | Wednesday, December 25, 2024 | Closed |
| New Year's Day (2025) | Wednesday, January 1, 2025 | Closed |

A weekend date or a state or federal holiday cannot be chosen as the withdrawal date for electronic payments.

Subscribe to receive an email for filing due date reminders at floridarevenue.com/dor/subscribe.

Visit the Taxpayer Education webpage at floridarevenue.com/taxes/education for online guides and tutorials.

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