

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PART I, CHAPTER 12-24 FLORIDA ADMINISTRATIVE CODE  
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS  
AMENDING RULES 12-24.002, 12-24.003 AND 12-24.011

**12-24.002 Definitions.**

For the purposes of Part I of this rule chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section.

(1) through (19) No change.

(20) “Tax type” means a tax, surtax, surcharge, or fee that is subject to remittance of payments, and the submission of tax returns, information reports, or data, by electronic means to the Department. The tax types for which taxpayers will be required to pay amounts due or and/or submit tax returns, information reports, or data by electronic means are as follows:

(a) through (c) No change.

(d) Fuel taxes on motor fuel, natural gas fuel, diesel fuel, aviation fuel, and alternative fuel, including local option taxes;

(e) through (j) No change.

(k) Prepaid wireless ~~E911~~ fee;

(l) through (p) No change.

(21) through (22) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

*Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1)*

*FS. Law Implemented 202.30, 206.485, 206.996, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89,*

*Amended 1-8-91, 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20, 1-1-23, \_\_\_\_\_.*

**12-24.003 Requirements to File or to Pay Taxes by Electronic Means.**

(1) No change.

(2) The following taxpayers must pay taxes, surtaxes, surcharges, and fees and file tax returns by electronic means during the succeeding calendar year when the taxpayer:

(a) Has paid any one of the following taxes, surtaxes, surcharges, or fees in the prior state fiscal year in an amount of \$5,000 or more:

1. through 7. No change.

8. Prepaid wireless ~~E911~~ fees in the aggregate amount of \$5,000 or more for all business locations.

~~(b) Files a consolidated sales and use tax return (Forms DR-15CON and DR-7, incorporated by reference in Rule 12A-1.097, F.A.C.).~~

~~(c) Files a consolidated prepaid wireless E911 fee return.~~

~~(d) Files tax returns to report information for tracking movements of petroleum products on Form DR-309631 (Terminal Supplier Fuel Tax Return), Form DR-309632 (Wholesaler/Importer Fuel Tax Return), or Form DR-309635 (Blender/Retailer of Alternative Fuel Tax Return). Forms DR-309631, DR-309632, and DR-309635 are incorporated by reference in Rule 12B-5.150, F.A.C.~~

~~(b)(e)~~ Filed an Employer's Quarterly Report (Form RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.), including a Correction to Employer's Quarterly or Annual Domestic Report (Form RT-8A, incorporated by reference in Rule 73B-10.037, F.A.C.), for ten (10) or more employees in any calendar quarter during the preceding state fiscal year.

(3) The following taxpayers must pay taxes, surtaxes, surcharges, and fees and file tax returns by electronic means when the taxpayer:

(a) Files a consolidated sales and use tax return (Forms DR-15CON and DR-7, incorporated by reference in Rule 12A-1.097, F.A.C.).

(b) Files a consolidated prepaid wireless fee return.

(4)(3) No change.

(5)(a) Any licensed fuel dealer required to ~~Taxpayers who~~ report information used by the Department to track the movement of fuel for tracking movements of petroleum products within Florida must pay taxes and file information and tax returns by electronic means as provided in Rule 12B-5.600, F.A.C. are required to file Form DR-309636 (Terminal Operator Information Return), Form DR-309637 (Petroleum Carrier Information Return), and Form DR-309638 (Exporter Fuel Tax Return) by electronic means with the Department. Forms DR-309636, DR-

~~309637, and DR 309638 are incorporated by reference in Rule 12B-5.150, F.A.C.~~

~~(6)(b)~~ Any corporation with assets of \$10 million or more and that files at least 250 federal tax returns annually with the Internal Revenue Service is required to file its federal income tax returns and its Florida corporate income tax returns using the Internal Revenue Service e-File program. Any corporation that paid \$5,000 or more in corporate income/~~emergency excise~~ tax in the prior state fiscal year must file its Florida corporate income/franchise tax return using the Internal Revenue Service e-File program.

~~(7)(5)~~ No Change.

~~(8)(6)(a)~~ All taxpayers required to pay taxes or fees or to ~~and/or~~ file tax returns by electronic means must participate for the entire calendar year. Taxpayers must continue to participate in subsequent calendar years until such time that the taxpayer no longer meets the electronic filing and reporting requirements of this rule for an entire state fiscal year.

(b) The Department will notify taxpayers who initially meet the requirements to participate ~~on the basis of prior state fiscal year tax payments~~ at their last address of record. Once notified of this requirement, the taxpayer must transmit by electronic means all payments and ~~and/or~~ returns for that tax type as provided in this rule.

PROPOSED EFFECTIVE DATE: January 1, 2026

*Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1)*

*FS. Law Implemented 202.30, 206.485, 206.996, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS. History—New*

*12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 6-28-10, 2-17-15, 11-12-20, 5-23-22, 1-1-23,*

*\_\_\_\_\_.*

#### **12-24.011 Public Use Forms.**

(1)(a) The following public use forms and instructions are utilized by the Department for the purposes of the Department's eServices and are hereby incorporated by reference in this rule.

(b) Copies of the forms may be obtained, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at ~~www.floridarevenue.com/forms~~; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center~~ or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call

the Florida Relay Service at 711, (800)955-8770 (Voice) and (800)955-8771 (TTY).

| Form Number                | Title  | Effective Date         |
|----------------------------|--|------------------------|
| (2) through (3) No change. |  |                        |
| (5) DR-655                 | Tax Type <del>and</del> Tax Type Code Florida <del>eServices</del> <del>e-Services (R. 01/17)</del><br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 07744">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 07744</a> ) | <del>01/26</del> 01/17 |

PROPOSED EFFECTIVE DATE: January 1, 2026

*Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 206.996, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 6-1-09, Amended 6-28-10, 6-6-11, 5-9-13, 2-17-15, 7-28-15, 1-10-17, 1-1-24, \_\_\_\_\_.*