

Florida Department of Revenue
Tax Information Publication

TIP 01A01-16

Date Issued: Dec 01, 2001

**Sales Tax Filing Status Change to Monthly
Beginning December 1, 2001**

Because you paid more than \$1,000 in sales and use tax for the period of July 1, 2000, through June 30, 2001 (the maximum amount allowed for quarterly filing), you must now file monthly. This requirement became effective December 1, 2001. Enclosed is a sales and use tax return for you to use for reporting the remaining tax due for 2001 (the collection period ending December 31, 2001). Please remember this tax return is due on January 1, 2002, and late after January 22, 2002 (January 20 is a Sunday and January 21 is a legal holiday). Also enclosed is a return envelope for your convenience.

You will be receiving a monthly coupon book in January for the 2002 calendar year. Use **ONLY** these coupons to report your monthly sales and use tax collections for 2002.

If the amount reported over \$1,000 was due to non-recurring business activity, you can request to continue filing quarterly returns. You must submit a written request to continue at the previous filing frequency and include an explanation that the excessive tax payment was due to **non-recurring business activity**. Mail your request to the Florida Department of Revenue, Sales Tax Registration Unit, Post Office Box 6480, Tallahassee, Florida 32314-6480.

References: Section 212.12, Florida Statutes; Rule 12A-1.056, Florida Administrative Code

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 Tax Information Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should 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, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.