

Florida Department of Revenue
Tax Information Publication

TIP 01B05-02

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Fuel Tax Filing Status Changes for
Wholesalers and Carriers Beginning January 2002
(e-Filing Obligation)

Beginning January 2002, you must file your fuel tax returns electronically. In addition, wholesalers who paid more than \$50,000 in fuel taxes for the period July 1, 2000, through June 30, 2001, are required to make fuel tax payments electronically. Therefore, beginning with your January 2002 return, you must:

- * **File fuel tax returns electronically; and,**
- * **Remit fuel tax payments electronically (if applicable).**

You Must File Tax Returns Electronically

Your fuel tax returns must be filed electronically beginning with your January 2002 return. You must complete the enclosed Electronic Filing Agreement (Form DR-653) and mail it to the Department no later than December 3, 2001. EDI filing software is available for the Wholesaler/Importer Fuel Tax Return (DR-309632) and for the Petroleum Carrier Information Return (DR-309637) at no cost. It will be mailed to you once your Electronic Filing Agreement has been processed. Additional information is also enclosed. If you have a valid business reason for not filing your 2002 returns electronically, you must apply for a waiver. Contact the e-Services Hotline at 850-487-7972 for more information.

You Must Pay Tax Electronically (if applicable)

If you paid more than \$50,000 in fuel taxes for the period July 1, 2000, through June 30, 2001, your fuel tax payments must be made electronically beginning with your January 2002 return. You must complete the enclosed Registration/Authorization Form (Form DR-600F) and return it to the Department no later than

December 3, 2001. Additional information is enclosed. If you are uncertain of your requirement to pay electronically, please contact the e-Services Hotline at 850-487-7972.

Electronic Payment and Return Due Dates

Fuel tax payments and returns are due on the 1st day of the month following the month of collection and are late after the 20th. To be considered timely, electronic payments must be initiated no later than 3:45 p.m., ET, on the last business day before the 20th. Electronic returns must have an electronic date stamp on or before the 20th.

Your first 2002 electronic payment and first electronic return will be due for the collection period of January 2002. This return is due on February 1, 2002, and late after February 20th. Your electronic payment must be initiated no later than **3:45 p.m., ET, on Tuesday, February 19th**. The electronic date stamp on the return must be on or before February 20th.

Failure to Comply

If you fail to correctly make payments of fuel tax electronically, the Department **must** impose penalty and interest. This failure will also result in the **loss** of your collection allowance.

If You Are Currently Filing Your Tax Return Electronically

If you are filing your 2001 tax returns electronically using the software package provided by the Department, it will not be valid for 2002. You will automatically receive the 2002 software package in late January 2002.

References: Sections 206.485 and 213.755, Florida Statutes; Rule 12B-5.060, 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, Monday through Friday, 8:00 a.m., to 7:00 p.m., ET, at 800-352-3671 (for Florida residents 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.