

**Florida Department of Revenue  
Tax Information Publication**

**TIP 03A01-10**

**Date Issued: Oct 17, 2003**

**SOLID WASTE AND SURCHARGE/SALES TAX  
FILING STATUS CHANGES BEGINNING JANUARY 2004  
(ELECTRONIC FILING OBLIGATION)**

Effective January 1, 2004, Florida law requires businesses that paid tax of \$30,000 or more for the state's previous fiscal year, or if you are a consolidated filer, to file returns and pay tax by electronic means. "Electronic means" includes any one or more of the following methods of transmitting information, data, or funds: electronic data interchange (EDI), electronic funds transfer (EFT), telephone, Internet, or any other technology designated by the Department.

Your total solid waste and surcharge and/or sales and use tax liability, for all accounts that have the same Federal Employer Identification Number (FEIN) or Social Security Number (SSN), reached \$30,000 for the period July 1, 2002, through June 30, 2003. Beginning with your January 2004 return, you must file returns and remit tax payments for solid waste and surcharge and sales and use tax (if applicable) by electronic means.

**If you have not yet enrolled, you must complete an online Enrollment/Authorization for e-Services at [www.myflorida.com/dor/forms/enroll.html](http://www.myflorida.com/dor/forms/enroll.html) before you can pay electronically. You must enroll no later than December 1, 2003.**

Once you have successfully enrolled, you will receive an information package within 30 days. This package will contain instructions for electronic payment, your user information, and a schedule of payment dates.

You can readily fulfill your requirement to electronically file and pay your solid waste and surcharge and sales and use tax (if applicable) by using the Department's secure Internet site. Other options for filing by electronic means are listed on the

site.

### **Internet filing:**

- \* is fast,
- \* is convenient,
- \* is secure,
- \* is accurate,
- \* supplies proof that you have met filing requirements,
- \* helps you avoid penalty for common errors, and
- \* is available at no cost (when using the Department's Internet site).

### **Electronic Payment and Return Due Dates**

Solid waste and surcharge and sales and use tax (if applicable) 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 **5:00 p.m.**, Eastern Time (ET), on the last business day **before** the 20th, and electronic returns must have an electronic date stamp on or before the 20th.

Electronic payments and returns are required for your January 2004 returns. Your electronic payments are due February 1, 2004, and must be initiated no later than **5:00 p.m., ET, on Thursday, February 19, 2004**. Your electronic returns are also due February 1, 2004, and the electronic date stamp on the returns must be on or before February 20, 2004. Note: You must continue to make electronic payments and filings throughout 2004.

### **Waiver Requests**

The Department has been authorized to waive the electronic filing requirement under certain conditions. You will not be required to purchase equipment or incur a financial hardship to comply with this law. If you have a valid business reason for not filing returns electronically, you must submit a Request for Waiver from Electronic Filing (Form DR-654) to the Department no later than December 1, 2003. If your request is approved, you

are still required to remit payments by Electronic Funds Transfer (EFT). Contact the Department at 850-488-6800 or 1-800-352-3671 (in Florida only) for more information.

### **Failure to Comply**

If you do not correctly file returns and make payments of solid waste and surcharges and sales and use tax (if applicable) by electronic means, you may incur penalty and interest.

### **New Penalty Rate for Late Filing**

The penalty structure for solid waste and surcharges and sales and use tax changed as of July 1, 2003, due to legislation that passed in the 2003 legislative session. Under the new law, if a taxpayer files a late return, or is late in paying the tax due on a return, a late penalty of 10 percent of the amount of tax or fee or a minimum of \$50, whichever is greater, will be assessed. The \$50 minimum penalty applies even if no tax is due.

### **Interest**

If your payment is late, interest is owed on the amount due. Florida law provides a floating rate of interest for payments of taxes and fees due, including discretionary sales surtax. The floating rate of interest is established using the formula in Section 213.235, Florida Statutes (F.S.), and is updated on January 1 and July 1 each year. To obtain interest rates, you may contact the Department's local service center or logon to [www.myflorida.com/dor/tips/](http://www.myflorida.com/dor/tips/), scroll down to "Current Interest Rates" and click on appropriate TIP.

### **If You are Currently Filing Your Tax Returns Electronically Using Approved Software, or Would Like to Use A Commercial Software Product**

If you are filing your 2003 tax returns electronically using an approved software package, you will need to contact your vendor to obtain the 2004 software package. Many of these software packages offer additional filing features. A list of vendors

approved to produce software for 2004 is available on the Department's Internet site, or by calling the Department at 850-488-6800 or 1-800-352-3671 (in Florida only). See [www.myflorida.com/dor/forms/ediuse.html](http://www.myflorida.com/dor/forms/ediuse.html). If you are filing your 2003 tax returns utilizing the product of a vendor that produces alternative paper returns, you should contact your vendor for electronic filing and payment options, or refer to our list of approved vendors.

References: Sections 212.11 and 212.12, 213.235, Florida Statutes

### **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](http://www.myflorida.com/dor). Or call Taxpayer 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, Taxpayer 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.