

**Florida Department of Revenue
Tax Information Publication**

TIP 03A01-15

Date Issued: Nov 17, 2003

Sales Tax Filing Changed to Monthly Beginning January 1, 2004

Your sales tax account has been placed on a monthly reporting status **effective January 1, 2004**. This change was made since your sales and/or use tax collections were more than \$1,000 for the period of July 1, 2002, through June 30, 2003.

Your first monthly tax return for 2004 will be for the period ending January 31, 2004, which will be due on February 1, 2004, and will be late after February 20, 2004. Please remember to file your return for the period ending December 31, 2003, which is due on January 1, 2004, and late after January 20, 2004.

In late November or early December you will receive a monthly sales and use tax coupon book for the 2004 calendar year. Use these coupons to report and pay your sales and use taxes for each month in 2004.

Please make certain you read the Integrated Tax System flyer which is being mailed with your 2004 sales tax package. This flyer explains the changes that were made to your sales tax certificate number. Because of these changes, your 2004 coupon book contains a new Certificate of Registration (first page) which indicates your new sales tax certificate number. You will also find your 2004 Annual Resale Certificate (second page) enclosed. However, if your account was issued for the payment of use tax only, you will not receive an Annual Resale Certificate.

If the amount reported over \$1,000 was due to non-recurring business activity, you can request to continue filing on your prior status. 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, FL 32314-6480.

The Department offers the convenience of using the Internet to file and pay sales tax. If you would like to file and pay taxes electronically, please go to the Department's Internet site at: www.myflorida.com/dor and click on e-Services for more information.

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 Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 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.