

**Florida Department of Revenue
Tax Information Publication**

TIP 03A01-16

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Notice to Semiannual and Annual Sales Tax Filers

Semiannual and Annual Sales and Use Tax Returns

Enclosed is your 2003 semiannual or annual sales tax return. If you are a semiannual filer, this return is for the period July 1, 2003, through December 31, 2003. If you are an annual filer, this return is for the period January 1, 2003, through December 31, 2003. Your return is due on January 1, 2004, and will be late if not postmarked or hand delivered to the Department by January 20, 2004. A pre-addressed envelope is enclosed for your convenience. In prior years, all semiannual and annual filers filed Form DR-15SA. For this and all future mailings, you will be sent either a Form DR-15 or a Form DR-15EZ, depending upon your specific business classification.

New Penalty Rate

Effective July 1, 2003, a new penalty rate was implemented and applies to all late-filed sales tax returns. The new penalty rate is 10% of the tax due or \$50, whichever is greater. A minimum penalty of \$50 applies even if you file a late "zero tax due" return. The enclosed instructions contain additional penalty and interest information.

Integrated Tax System

Earlier this year, the Department of Revenue began moving all sales tax accounts into a new, integrated tax system. This **System for Unified Taxation (SUNTAX)** provides a "one-stop shop" where you can find information about all your tax accounts.

To move sales tax accounts into this new system, **we needed to assign each taxpayer a new sales tax certificate number**. If you are a semiannual filer, you received a new certificate number

prior to the mailing of your first 2003 semiannual return. Each annual filer has now been assigned a new certificate number.

OLD (Previous) Sales Tax Certificate Number Format 11-22-333333-44-5

NEW Sales Tax Certificate Number Format 11-8123456789-0

Because of these changes to the sales tax certificate numbers, each active semiannual and annual sales and use tax account will get a **new** Certificate of Registration along with the 2004 Annual Resale Certificate. Both of these are enclosed, along with your end-of-the-year 2003 tax return. Accounts opened for the payment of use taxes only will **not** receive an Annual Resale Certificate.

We are very pleased that sales tax is now a part of SUNTAX. In addition to providing you with complete information about your accounts quickly and efficiently, the system will help us administer tax law more fairly, uniformly, and effectively than ever before.

If you have any questions, feel free to contact us (see the enclosed instructions for contact information.)