

**Florida Department of Revenue
Tax Information Publication**

TIP 03B06-03

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Gross Receipts Tax for Utility Services (Electric or Gas Receipts) Filing Status Changed to Semi-Annual Beginning January 1, 2003

Your gross receipts tax account has been changed to a semi-annual reporting status effective January 1, 2003. This change is required because you paid \$500 or less in gross receipts tax during the past four calendar quarters. You will receive a personalized semi-annual gross receipts tax return (Form DR-133) in June 2003. This return is due on or before July 31, 2003. If you do not receive a semi-annual return by late June, please call the telephone number listed below.

Semi-annual returns are due by the last day of the month following the collection period, remitting tax due for the preceding collection period. If the last day of the month falls on Saturday, Sunday or a federal or state legal holiday, returns are considered timely filed if postmarked or delivered to the Department of Revenue on the next succeeding day which is not a Saturday, Sunday, or a legal holiday. Your first semi-annual return is due on or before July 31, 2003. The collection periods and tax return due dates are:

<u>Collection Period</u>	<u>Tax Return Due</u>
January - June 2003	July 31, 2003
July - December 2003	February 2, 2004

Note: This change applies only to your filing frequency with the Department of Revenue for gross receipts tax for utility services (electric or gas receipts). This change does not affect any other tax filings you may have with the Department or taxes administered by a local government.

References: Chapter 203, Florida Statutes; Rule 12B-6, 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 (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.