

**Florida Department of Revenue  
Tax Information Publication**

**TIP 04A01-10**

**Date: October 18, 2004**

**SALES TAX/SOLID WASTE AND SURCHARGE  
FILING STATUS CHANGES BEGINNING JANUARY 2005  
(ELECTRONIC FILING OBLIGATION)**

Our records indicate that you paid \$30,000 or more during the past state fiscal year, therefore, you are now required to file returns and pay tax by electronic means for calendar year 2005. This same requirement applies to all consolidated filers. "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 sales and use tax and/or solid waste and surcharge 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, 2003, through June 30, 2004. Beginning with your January 2005 return, you must file returns and remit tax payments for sales and use tax and solid waste and surcharge (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](http://www.myflorida.com/dor) before you can file and pay electronically. You must enroll no later than December 6, 2004. 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.

Note to current enrollees: Use your user ID and passcode/password to update your e-Services profile online, such as making changes to filing options, notifying us of new banking information, making address changes, and more.

You can readily fulfill your requirement to electronically file and pay your sales and use tax and solid waste and surcharge 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.

## **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 2004 tax returns electronically using an approved software package, you will need to contact your vendor to obtain the 2005 software package. Many of these software packages offer additional filing features. A list of vendors currently approved to produce software for 2004 is available on the Department's Internet site, or by calling the Department at 850-488-6800 or 800-352-3671. See [www.myflorida.com/dor/eservices/software/vendors.html](http://www.myflorida.com/dor/eservices/software/vendors.html). The 2005 list will be available in early 2005. If you are filing your 2004 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.

## **Filing Deadlines**

Sales and use tax and solid waste and surcharge returns and payments are due on the 1st day of the month following the month of collection and are late after the 20<sup>th</sup>. Electronic payments must be initiated no later than 5:00 p.m., Eastern Time (ET), on the last business day before the 20<sup>th</sup>. Generally, returns must be electronically date stamped (submission or transmission date) on or before the 20<sup>th</sup>; however, this date could change if the 20<sup>th</sup> falls on either a Saturday, Sunday or holiday. Retain confirmation/trace number in your records.

Your first electronic return payment will be due for the collection period of January, 2005. This return is due on February 1, 2005, and late after February 22, 2005. (February 20 is on a Sunday and Monday, February 21 is a federal holiday.) Your first electronic payment must be initiated no later than 5:00 p.m., ET, on Friday, February 18, 2005, and the electronic date stamp on the return must be on or before February 22, 2005.

If you do not correctly make payments of sales and use tax and solid waste and surcharge by electronic means, the Department can impose penalty and interest. This failure may also result in the loss of your collection allowance.

## **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, 2004. 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 800-352-3671 for more information.

References: Sections 212.11 and 212.12, 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 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.