

**Florida Department of Revenue
Tax Information Publication**

TIP 04A01-13

Dated: December 7, 2004

**NOTICE TO SEMIANNUAL AND ANNUAL SALES AND
USE TAX FILERS**

Semiannual and Annual Sales and Use Tax Returns

Enclosed is your 2004 semiannual or annual sales tax return and instructions. If you are a semiannual filer, this return is for the period July 1, 2004, through December 31, 2004. If you are an annual filer, this return is for the period January 1, 2004, through December 31, 2004. Your return is due on January 1, 2005, and will be late if not postmarked or hand delivered to the Department by January 20, 2005. A pre-addressed envelope is enclosed for your convenience.

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 interest information.

Annual Resale Certificate

Also enclosed is your 2005 annual resale certificate for sales and use tax. Accounts opened for the payment of use taxes only will not receive an annual resale certificate. Please note the 2005 discretionary sales surtax rates are contained in the enclosed instructions.

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.