

**Florida Department of Revenue**  
**Tax Information Publication**

**TIP 04A19-06**

**Date: October 12, 2004**

COMMUNICATIONS SERVICES TAX  
**Filing Status Changes Beginning January 2005**  
**(ELECTRONIC FILING OBLIGATION)**

Florida law requires businesses that collected communications services tax of \$50,000 or more during the state's previous fiscal year to file returns and pay tax by electronic means the following calendar year.

Your total communications services tax paid reached \$50,000 during the period July 1, 2003 through June 30, 2004. Beginning with your January 2005 return, you must file returns and remit tax payments for communications services tax 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. **If you are presently enrolled only to pay electronically**, you may enter your current user ID and passcode to update your profile to include electronic filing. You must enroll or update your account no later than December 6, 2004.

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 communications services tax by using the Department's free and secure Internet filing system. Other options for electronic filing are listed on the site.

Electronic filing gives you special advantages. E-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.

**Filing Deadlines**

Communications services tax returns and payments are due on the 1st day of the month following the month of collection and are late after the 20th. Electronic payments must be initiated no later than 5:00 p.m., Eastern Time

(ET), on the last business day before the 20th, and electronic returns must have an electronic date stamp on or before the 20th.

Your first electronic return and 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<sup>st</sup>, 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 Tuesday, February 22, 2005.

If you do not correctly make payments of communications services tax by electronic means, the Department may impose penalty and interest. Failure to comply will 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 6, 2004. If your request is approved, you are still required to remit payments by Electronic Funds Transfer (EFT). Contact the Department at 800-352-3671 or 850-488-6800 for more information.

Reference: Section 213.755, 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.