



Florida Department of Revenue
Tax Information Publication

TIP

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2008**

**MONTHLY TAX RETURN FILING AND PAYMENT REQUIREMENT
JANUARY 1, 2009**

During calendar year 2009, you must pay sales and use tax and file tax returns on a monthly basis.

Florida law requires taxpayers who paid more than \$1,000 in sales and use tax during the most recent state fiscal year (July 1 - June 30) to pay tax and file tax returns monthly. This monthly payment and filing requirement only applies to sales and use tax and does not affect any other taxes you may be sending to the Department of Revenue or to a local government.

Pay tax and file tax returns electronically: You may use our **free and secure** Internet site to file tax returns and pay sales and use tax, or you have the option to buy software from a Department approved vendor (software products often provide added features; a list of approved vendors may be found on the Department's Internet site). Go to the Department's Internet site at www.myflorida.com/dor to enroll. Taxpayers who file consolidated tax returns must pay tax and file tax returns electronically.

Taxpayers who file paper tax returns: We will mail your 2009 sales tax coupon book in early December, 2008. Your coupon book will include your 2009 Florida Annual Resale Certificate for Sales Tax (unless you are a use tax filer).

Monthly tax returns are due on or before the 20th day of each month following the collection period. However, if the 20th falls on a Saturday, Sunday, federal, or state holiday, tax returns must be postmarked on the first business day following the 20th.

If the amount reported over \$1,000 for sales or use tax was due to non-recurring taxable business activities, you can ask to continue to file paper tax returns. You must send a letter explaining that your excessive tax payment was due to non-recurring taxable business activities. Mail your request to the Florida Department of Revenue, Account Management, Post Office Box 6480, Tallahassee, FL 32314-6480.

References: Section 212.12, Florida Statutes; Rules 12A-1.056 and 12A-12.004, 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.

Persons with hearing and speech impairments may 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.