



Florida Department of Revenue  
Tax Information Publication

**TIP**

No: 08A01-11

Date Issued:  
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2008**

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

Your 2008 semiannual or annual sales tax return and instructions are enclosed. If you are a semiannual filer, this return is for July 1, 2008, through December 31, 2008. If you are an annual filer, this return is for January 1, 2008, through December 31, 2008. Your return is due on January 1, 2009, and must be postmarked or hand delivered to the Department by January 20, 2009.

A return envelope for mailing your return and payment is enclosed for your convenience.

Please note the 2009 Discretionary Sales Surtax Information (Form DR-15DSS), listing the discretionary sales surtax rates for all Florida counties, is also enclosed.

**Annual Resale Certificate**

Your 2009 annual resale certificate for sales tax is also enclosed. Accounts opened for the payment of use taxes only or inactive accounts do not receive an annual resale certificate.

**Late Filed Returns**

When a return or payment is filed late, Florida imposes a penalty of 10% of the tax due or \$50, whichever is greater. A minimum penalty of \$50 applies even if you file a late return that reports zero tax due.

The enclosed instructions contain information on how to calculate interest for a late payment.

**Donate Your Collection Allowance to Education.**

You may still elect to donate your collection allowance to fund up-to-date technology in local Florida school districts. See Tax Information Publication 06A01-20 for more information. (Go to [www.myflorida.com/dor](http://www.myflorida.com/dor), enter "06A01-20" in the search field, click "Go," select the option "Tax Law Library search," and click "Search.")

**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.

Persons with hearing or 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.