



Florida Department of Revenue Tax Information Publication

TIP

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Florida Corporate Income Tax Mandatory Electronic Filing

Florida law authorizes the Department to require taxpayers who paid \$20,000 or more in corporate income tax during the state's prior fiscal year (July 1 – June 30) to file Florida corporate income tax returns and pay the tax electronically. In addition, taxpayers required to file their federal corporate income tax returns electronically are required to file their Florida corporate income tax returns electronically. Taxpayers must file Florida corporate income tax returns electronically for tax years beginning on or after January 1, 2008; and, taxpayers must pay corporate income tax electronically for all payments due on or after January 1, 2009. Taxpayers who paid \$20,000 or more in corporate income tax during the state's prior fiscal year will be notified in late October. Taxpayers who are not required to file and pay electronically may also participate.

The Florida Corporate Income/Franchise and Emergency Excise Tax Return (Form F-1120) must be filed through the Internal Revenue Service's Modernized e-File (MeF) Federal/State Program using approved software. When Form F-1120 is filed electronically using the Internal Revenue Service's MeF program, taxpayers may also choose to electronically pay any tax due along with the return. Taxpayers must be enrolled for the Florida e-Services program to make electronic tax payments not accompanying tax returns.

Taxpayers who already submit corporate income tax payments electronically:

Taxpayers may continue paying electronically using their chosen method. Taxpayers may also update their e-Services profile to add electronic filing as well as change information such as contact person, bank account, and e-mail address.

Taxpayers who are not yet enrolled to submit corporate income tax payments electronically:

Taxpayers must complete an online Enrollment/Authorization for the Florida e-Services program and choose an electronic payments option. Taxpayers may also add electronic filing to their profile.

Failure to comply

Taxpayers who do not file form F-1120 electronically using the Internal Revenue Service's MeF Federal/State Program or do not pay corporate income tax electronically using an approved method, may have a penalty imposed and interest charged.

Waiver of electronic filing and payment requirements:

If taxpayers are unable to comply with these requirements despite good faith efforts or due to circumstances beyond a taxpayer's reasonable control, a taxpayer may request a temporary waiver of the electronic filing and payment requirements. Grounds for approving a waiver include circumstances in

which the taxpayer, the owner, a corporate officer, or the taxpayer's accountant or bookkeeper does not currently file information or data electronically with any business or government agency or have a computer that meets or exceeds the Department's minimum standards. The Department may also consider other reasons such as additional time required to program his or her computer, compliance causes the taxpayer financial hardship, or compliance conflicts with the taxpayer's business procedures. For information regarding requests for waivers go to www.myflorida.com/dor or call 800-352-3671.

References: Sections 213.755, and 220.21 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 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, 5050 West Tennessee Street, Building L, Tallahassee, FL 32399-0112.