



Florida Department of Revenue
Tax Information Publication

TIP

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

Your 2010 semiannual or annual sales tax return and instructions are enclosed. If you are a semiannual filer, this return is for July 1, 2010, through December 31, 2010. If you are an annual filer, this return is for January 1, 2010, through December 31, 2010. Your return is due on January 1, 2011, and must be postmarked or hand-delivered to the Department by January 20, 2011.

We have also enclosed:

- The **2011 Discretionary Sales Surtax Information Rate Chart** (Form DR-15DSS), listing the 2011 discretionary sales surtax rates for all Florida counties.
- Your **2011 Florida Annual Resale Certificate for Sales Tax**. Accounts opened to pay use taxes only or inactive accounts do NOT receive an annual resale certificate.
- A return envelope for mailing your return and payment.

Telefile

If you owe **NO tax, penalty, or interest**, and if you are **NOT** claiming any deductions or credits, you may **telefile** by calling 800-550-6713. Telefile is available 24 hours a day, seven days a week. Please have your certificate number when calling and wait on your confirmation number. If you telefile, **DO NOT MAIL YOUR PAPER RETURN**.

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.

References: Section 212.12, Florida Statutes; Rules 12A-1.056, 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 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, Tallahassee, FL 32399-0112.

**Want the latest tax information and due date reminders
for sales tax and unemployment tax returns?**

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