



**New Law Requires Sales and Use Tax Dealers to
File Tax Returns and Pay Tax Electronically
to Receive a Collection Allowance**

For sales and use tax returns and payments due on or after July 1, 2012, dealers may deduct a collection allowance only when they:

- File sales and use tax returns electronically;
- Pay tax electronically; and
- Electronically file and pay tax (“e-file and e-pay”) timely.

This change in law will affect returns and payments due beginning in July 2012 for:

- **Monthly** filers’ June 2012 tax returns and payments;
- **Quarterly** filers’ April-June 2012 tax returns and payments; and
- **Semi-annual** filers’ January-June 2012 tax returns and payments.

In June, replacement coupon books will be mailed to all dealers who use coupon books for filing quarterly and monthly tax returns. If you choose not to switch to e-filing and e-paying tax in July, make sure to use the DR-15 or DR-15EZ payment coupons included in your replacement coupon book.

To file and pay sales and use tax electronically, visit: www.myflorida.com/dor

You may:

- Use the Department’s website to file and pay tax electronically, or
- Purchase software (a list of approved software vendors is posted on our website).

You will **not** be entitled to a collection allowance if you file a paper tax return or pay tax by cash, check, or money order. Also, if you file and pay tax electronically but are late, you cannot deduct a collection allowance from the amount due with the return.

Because standard banking regulations require one business day to complete an electronic payment, your tax return and payment must be initiated **before** 5:00 p.m., Eastern Time (ET), on the last banking day before the 20th of the month to be considered timely. A calendar of due dates for electronic payments (Form DR-659) is posted on our Internet site.

2012 Deadlines for Initiating Electronic Payments

	JULY	AUG	SEPT	OCT	NOV	DEC
Initiate electronic payment no later than 5:00 p.m., ET on	19	17	19	19	19	19

To enroll for e-Services or to electronically file and pay tax without enrolling, you must provide specific information, including your:

- Sales and use tax certificate number and/or business partner number,
- Federal employer identification number (FEIN) or social security number (SSN),
- Contact information,
- Bank routing/transit number, and
- Bank account number.

What are the benefits of filing returns and paying tax electronically?

In addition to receiving a collection allowance, you can enjoy these benefits:

- **Fewer mistakes.** Our electronic application and software check your math. This helps you avoid penalties for common errors.
- **Immediate confirmation.** You can print the confirmation as proof of timely filing and payment.
- **File early, pay on the due date.** Using payment warehousing, you can submit your electronic return and payment before the due date. We will not withdraw the funds from your bank account until the date you specify.
- **Due date reminders.** Before each due date, the Department will e-mail you a reminder.
- **Security and privacy.** Information sent through our Internet site or submitted using software is encrypted and secure. We use your personal information only to conduct Department business with you.

Donate your collection allowance to education

Sales and use tax dealers who file and pay tax electronically and receive a collection allowance may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in Florida school districts. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your return is filed.

References: Section 212.12, Florida Statutes and Chapter 2012-145, Laws of Florida (Section 2, HB 5701)

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, tutorials, 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.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

**Want the latest tax information and due-date reminders
for sales tax and unemployment tax returns?
Go to www.myflorida.com/dor and click on:
“Subscribe to our tax publications.”
It’s fast, easy, and secure.**