

Florida Department of Revenue
Tax Information Publication

TIP 98A01-03
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CHANGE IN YOUR SEMI-ANNUAL FILING PERIODS

Beginning July 1, 1998, the filing periods for your sales and use tax return will change. Your new filing periods will be January through June and July through December. Your future returns will be due July 1 and January 1.

The enclosed sales and use tax return (DR-15SZ) is for you to remit the tax due for December 1, 1997 through June 30, 1998.

Due to the change in your filing status, this return covers a seven month period. This will be the only return that you will file covering a seven month period; all future returns will cover a six month period. This return is due July 1, 1998, and late after July 20, 1998.

If you do not owe any sales and use tax for this period, you qualify to file by telephone (TeleFile). For information about TeleFiling, see the enclosed information (yellow sheet).

A worksheet and instructions to record your tax information for July 1, 1998 through December 31, 1998 is also enclosed for your use. You will receive your tax return and instructions for that period in December.

If your address or the status of your business has changed or changes in the future, please complete the enclosed form (bottom of the yellow sheet) and return it to the Department immediately. Please make certain you write your complete sales tax certificate number on this form. If you have questions or need assistance, please contact your local service center or call Tax Information Services at the numbers listed on the back.

PLEASE NOTE: This change applies only to your filing status with the Department of Revenue. It **does not** affect any tax filings

you may have for taxes administered by a local government, such as tourist development tax.

References

s. 212.12, F.S.

Rule 12A-1.056, F.A.C.

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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, PO Box 7443, Tallahassee, FL 32314-7443.

Also, visit our Web site at <http://sun6.dms.state.fl.us/dor/> for forms and other information.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week using your fax machine handset and follow the instructions.