

TIP 98A01-21
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**SALES TAX FILING STATUS CHANGES
BEGINNING JANUARY 1999
(EFT/EDI OBLIGATION)**

Beginning with your January 1999 return, you must pay your sales and use tax by Electronic Funds Transfer (EFT) and file your returns by Electronic Data Interchange (EDI). Our records indicate you paid more than \$50,000 in sales and use tax for the period July 1, 1997 through June 30, 1998. Therefore, beginning with your January 1999 return, you must:

- * **make sales and use tax payments (including estimated tax, if required) electronically; and,**

- * **file sales and use tax returns electronically.**

YOU MUST PAY TAX ELECTRONICALLY

Your sales and use tax payments, including estimated tax if required, must be made by Electronic Funds Transfer (EFT) beginning with your January 1999 return. You must complete the enclosed Registration/Authorization Form (Form DR-600F) for 1999 and return it to our EFT/EDI Unit no later than November 10, 1998. Additional information is enclosed.

YOU MUST FILE TAX RETURNS ELECTRONICALLY

Prior to the transmission of your first 1999 electronic return (by EDI), you must complete the enclosed Electronic Filing Agreement (Form DR-653) for 1999 and mail it to the Department no later than November 10, 1998. Additional information on this and other EDI requirements is enclosed. If you have a valid business reason for not filing your 1999 returns electronically, you must apply for a waiver by submitting an EDI Waiver Request Form (Form DR-654) to the Department.

PAYMENT AND RETURN DUE DATES

Your first 1999 electronic payment and first electronic return will be due for the collection period January 1999. This return is due on February 1, 1999 and late after February 22 (February 20, 1999 is a Saturday). Your EFT payment must be initiated no later than 3:45 p.m., ET, on February 19, and the electronic date stamp on the return must be on or before February 22.

WAREHOUSING OPTION FOR PAYMENTS AND RETURNS

Warehousing is a filing option only available for EDI filers using the ACH-Debit method of payment. Warehousing is a method by which you may send your electronic payment and return early, but you specify the payment processing date (usually the payment due date). The payment is held in the banking system until the specified date, at which time your bank account is debited. For more information on warehousing, please see the enclosed 1999 Electronic Data Interchange Guidebook, or contact the EFT/EDI Unit at 850-487-7972.

FAILURE TO COMPLY

If you fail to correctly make payments of sales and use tax electronically, the Department **must** impose penalty and interest. This failure will also result in the **loss** of your collection allowance.

IF YOU ARE FILING YOUR 1998 TAX RETURNS ELECTRONICALLY USING CERTIFIED SOFTWARE

If you are filing your 1998 tax returns electronically using a certified software package, it will not be valid for 1999. You will need to contact your vendor, or another vendor providing certified software, to obtain the 1999 software package. A list of vendors certified to produce software for 1999 will be available on the Department's Web site in December 1998 (<http://sun6.dms.state.fl.us.dor>) or by calling the EFT/EDI Unit at 850-487-7972.

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.

References

ss. 212.11 and 212.12, F.S.