

Florida Department of Revenue  
Tax Information Publication

TIP 00A01-09  
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Semi-Annual Sales Tax Filers' Tax Return

Our records indicate that your account is on an active semi-annual reporting status. Enclosed is your sales and use tax return (DR-15SA), which is due on July 1, 2000, and will be late if postmarked after July 20, 2000. The collection period is January 1, 2000 through June 30, 2000. A return envelope is enclosed for your convenience.

If you **do not owe** tax, penalty, or interest, you may TeleFile your return by calling 1-800-550-6713. TeleFile is available 24 hours a day, 7 days a week. Please have your certificate number ready when calling.

**Remember that you must file a return or TeleFile even if no tax is due.**

**Interest Rate Changes**

Effective January 1, 2000, a floating rate of interest applies to underpayments and late payments of tax. The rates are updated January 1 and July 1 of each year by using the formula established in Section 213.235, Florida Statutes.

If the enclosed return is filed after July 20, 2000, the annual rate of interest for the period July 1, 2000 through December 31, 2000 is 9 percent (daily interest factor .000245902).

**Change of Address or Business Name**

If your address or the status of your business has changed or will change in the future, please complete the enclosed Change of Address or Business Name form and return it to the Department. If you have questions or need assistance, please contact your local Service Center at the telephone number listed

on the back or call Taxpayer Services at 1-800-352-3671 (in Florida only) or 850-488-6800.

### **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 7:00 p.m., ET, at 1-800-352-3671 (in Florida only) or 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, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

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

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:

s. 212.12, F.S.

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