

TIP 01A01-14

Date Issued: Oct 08, 2001

Sales Tax/Solid Waste Filing Status Changes Beginning January 2002

(e-Filing Obligation)

Beginning January 2002, you must make sales and use tax payments and solid waste disposal fee payments (if applicable) electronically and also file your returns electronically. Your total sales and use tax and/or solid waste disposal fee liability, for all accounts which have the same Federal Employer Identification Number (FEIN) or same Social Security Number (SSN), reached \$50,000 for the period July 1, 2000, through June 30, 2001. Therefore, beginning with your January 2002 return, you must:

- * **Remit sales and use tax payments (including estimated tax, if required) and solid waste disposal fee payments (if applicable) electronically; and**

- * **File sales and use tax returns and solid waste disposal fee returns (if applicable) electronically.**

You Must Pay Tax Electronically

Your sales and use tax payments and solid waste disposal fee payments must be made electronically beginning with your January 2002 return(s). You must complete the enclosed Registration/Authorization Form (Form DR-600F) and return it to the Department no later than December 3, 2001. Additional information is enclosed.

You Must File Tax Returns Electronically

Your sales and use tax returns and solid waste disposal fee returns must be filed electronically beginning with your January

2002 return(s). You must complete the enclosed Electronic Filing Agreement (Form DR-653) and mail it to the Department no later than December 3, 2001. Additional information is also enclosed. If you have a valid business reason for not filing your 2002 returns electronically, you must apply for a waiver by submitting an EDI Waiver Request Form (Form DR-654) to the Department. Contact the e-Services Hotline at 850-487-7972 for more information.

You May File and Pay Electronically on the Internet

You may fulfill your requirement to file and pay your sales and use tax returns, including estimated tax (if applicable), and solid waste disposal fee returns electronically by using the Department's Internet filing site(s). This option is NOT available for consolidated filers. You must complete an Electronic Filing Agreement for the Internet (DR-653W) and mail it to the Department no later than December 3, 2001. This document may be obtained by accessing the Department's Internet site at: www.myflorida.com/dor and selecting the e-Services logo, or by contacting the e-Services Hotline at 850-487-7972.

Electronic Payment and Return Due Dates

Sales and use tax and solid waste disposal fee payments and returns are due on the 1st day of the month following the month of collection and are late after the 20th. To be considered timely, electronic payments must be initiated no later than 3:45 p.m., ET, on the last business day before the 20th and electronic returns must have an electronic date stamp on or before the 20th.

Your first 2002 electronic payment and first electronic return will be due for the collection period of January 2002. This return is due on February 1, 2002, and late after February 20th. Your electronic payment must be initiated no later than **3:45 p.m., ET, on Tuesday, February 19th**, and the electronic date stamp on the return must be on or before February 20th.

Failure to Comply

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

If You Are Currently Filing Your Tax Returns Electronically Using Certified Software

If you are filing your 2001 tax returns electronically using a certified software package, it will not be valid for 2002. You will need to contact your vendor, or another vendor providing certified software, to obtain the 2002 software package. A list of vendors certified to produce software for 2002 (including solid waste disposal returns) will be available on the Department's Internet site in January 2002 (www.myflorida.com/dor) or by calling the e-Services Hotline at 850-487-7972.

References: Sections 212.11 and 212.12, Florida Statutes

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 Tax Information Services, Monday through Friday, 8:00 a.m., to 7:00 p.m., ET, at 800-352-3671 (for Florida residents only), or 850-488-6800.

Hearing- or speech-impaired persons should 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, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.

