

Florida Department of Revenue
Tax Information Publication

TIP 01A01-17

Date Issued: Dec 01, 2001

Semi-Annual and Annual Sales Tax Filers'
2001 Tax Return

The enclosed sales and use tax return (DR-15SA) is for the period ending December 31, 2001, and is due on January 1, 2002, and late if postmarked after January 22, 2002 (January 20 is a Sunday and January 21 is a legal holiday). The collection period is printed on the return. Also enclosed is a return envelope for your convenience.

Annual Resale Certificate

Your 2002 Annual Resale Certificate is enclosed and may be found at the top of the page containing your DR-15SA Return.

Discretionary Sales Surtax Rate Chart for 2002

Also enclosed is a discretionary sales surtax rate sheet. This form (DR-15DSS) contains the surtax rates in effect for 2002.

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. To obtain interest rates, contact the nearest Department of Revenue Service Center at the telephone number listed on the back of Form DR-15DSS enclosed, or call Taxpayer Services at 800-352-3671 (in Florida only) or 850-488-6800. You may also log on to our Internet site at www.myflorida.com/dor/tips to receive copies of the Tax Information Publications relating to current interest rates.

Telefiling

You may use the Department's TeleFile system to file your return if **NO** tax, penalty, or interest is due on your DR-15SA by calling 800-550-6713. TeleFile is available 24 hours, 7 days a

week. Please have your certificate number ready when calling.

Using the Internet to File and Pay

The Department now offers taxpayers who file a DR-15SA, Sales and Use Tax Return, the convenience of using the Internet to file and pay. For more information or to obtain the Internet Registration/Authorization Agreement (Form DR-653W), go to the e-Services Internet site at www.myflorida.com/dor/forms/efile.html.

References: Section 212.12, Florida Statutes; Rule 12A-1.056, Florida Administrative Code

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, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida 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.