

**Florida Department of Revenue
Tax Information Publication**

TIP 02A01-17

Date Issued: Nov 27, 2002

**SALES TAX FILING STATUS CHANGED TO MONTHLY
BEGINNING DECEMBER 1, 2002**

Your sales tax account has been placed on a monthly reporting status effective December 1, 2002. This change is required since you paid more than \$1,000 (the maximum amount allowed for quarterly filing) in sales and use tax for the period of July 1, 2001, through June 30, 2002.

Enclosed is a December 2002 sales and use tax return for you to report the remaining tax due for 2002. Please remember this tax return is due on January 1, 2003, and late after January 21, 2003 (January 20 is a legal holiday). We have enclosed a return envelope for your return mailing convenience.

You will receive a monthly coupon book in January for the 2003 calendar year. Use **ONLY** these coupons to report your monthly sales and use tax collections for 2003.

In December 2002, you will receive your 2003 Florida Sales Tax Annual Resale Certificate. If your account was issued for the payment of use tax only, then you will **not** receive an Annual Resale Certificate.

If the amount reported over \$1,000 was due to non-recurring business activity, you can request to continue filing quarterly returns. You must submit a written request to continue at the previous filing frequency and include an explanation that the excessive tax payment was due to **non-recurring business activity**. Mail your request to the Florida Department of Revenue, Sales Tax Registration Unit, Post Office Box 6480, Tallahassee, Florida 32314-6480.

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 Taxpayer 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, Taxpayer 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.