

**Florida Department of Revenue
Tax Information Publication**

TIP 02A01-20

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**SEMI-ANNUAL AND ANNUAL SALES TAX FILERS'
2002 TAX RETURN**

The enclosed sales and use tax return (DR-15SA) is for the period ending December 31, 2002. This return is due on January 1, 2003, and late if postmarked after January 21, 2003 (January 20 is a legal holiday). The collection period is printed on the return. Instructions and a return envelope are enclosed for your convenience.

Annual Resale Certificate

Your 2003 Annual Resale Certificate is enclosed and is found at the top of the page containing your DR-15SA return. If your account was issued for the payment of use tax only, then you will **not** receive an Annual Resale Certificate.

Discretionary Sales Surtax Rate Chart for 2003

Also enclosed is a discretionary sales surtax rate sheet. This form (DR-15DSS) contains the surtax rates in effect for 2003.

TeleFiling

If you owe **NO tax, penalty, or interest**, you may use the Department's TeleFile system to file your return. To TeleFile call 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 enroll log on to the Department's Internet site at: www.myflorida.com/dor and click

on e-Services.

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.