



Florida Department of Revenue  
Tax Information Publication

**TIP**

No: 07A01-15

Date:  
November 21,  
2007

**FILING FREQUENCY CHANGED TO MONTHLY  
BEGINNING JANUARY 1, 2008**

Your account has been placed on a monthly reporting status effective January 1, 2008. This change was made since your sales and use tax collections or solid waste fees exceeded \$1,000 for the period of July 1, 2006, through June 30, 2007.

You will be required to file your first monthly return for the period of January 1- 31, 2008. Monthly returns are due on the 1st and are late after the 20<sup>th</sup> day of the month following the collection period. If the 20<sup>th</sup> falls on a Saturday, Sunday, federal or state holiday, your return must be postmarked or hand delivered on the first business day following the 20<sup>th</sup>.

We will be mailing the monthly 2008 sales tax coupon books in early December, 2007. This booklet will contain your 2008 Florida Annual Resale Certificate for Sales Tax unless you are a use tax filer.

In December, most monthly solid waste taxpayers will receive a solid waste coupon book for the 2008 calendar year. Consolidated or out-of-state taxpayers that remit rental car surcharge, however, will continue to receive their DR-15SW returns from the Department along with Form DR-15SWS.

If the amount reported over \$1,000 for sales or use tax only was due to non-recurring taxable business activities, you can request to continue filing on your prior frequency. You must submit a written request and include an explanation that the excessive tax payment was due to **non-recurring taxable business activities**. Mail your request to the Florida Department of Revenue, Account Management, Post Office Box 6480, Tallahassee, FL 32314-6480.

The Department offers the convenience of using the Internet to file and pay sales tax, or you may purchase software from an approved vendor. If you would like to file and pay taxes electronically, please go to the Department's Internet site at: [www.myflorida.com/dor/eservices](http://www.myflorida.com/dor/eservices) for more information.

**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](http://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.

Persons with hearing and speech impairments may 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.