

Florida Department of Revenue
Tax Information Publication

TIP 0660BB-02

Date: November 13, 2006

UNEMPLOYMENT TAX
FILING REQUIREMENT CHANGES BEGINNING 2007
(ELECTRONIC FILING OBLIGATION)

Florida law requires employers who employed ten (10) or more employees in any calendar quarter or any 'person' who prepared and reported on behalf of 100 or more employers in any calendar quarter during the state's previous fiscal year (July 1 through June 30) to file the Employer's Quarterly Report (UCT-6) and pay tax by electronic means for the following calendar year.

Our records indicate your UCT-6 filings reached (or remained over) the threshold during the period July 1, 2005, through June 30, 2006. Beginning with the first quarter 2007 report, you must file the UCT-6 reports and remit unemployment tax payments by electronic means. **Reporting by magnetic media does not constitute reporting by electronic means.** A personalized UCT-6 will not be mailed to you for the duration of your electronic filing obligation.

If you have not yet enrolled, you must complete an online Enrollment/Authorization for e-Services before you can file and pay electronically. Once you have successfully enrolled, your user information will generally be provided to you immediately. You will also receive an information package in the mail. This package will contain instructions for electronic filing and payment, your user information, and a schedule of payment dates. **If you are presently enrolled only to pay electronically**, you may enter your current user ID and passcode to update your profile to include electronic filing. To avoid processing delays, you should enroll or update your account no later than February 5, 2007. To enroll or update your profile, go to www.myflorida.com/dor/eservices.

Current enrollees need not re-enroll. You may, however, use your user ID and passcode/password to update your e-Services profile online such as, making changes to filing options, notifying us of new banking information, making address changes and more.

You can readily fulfill your requirement to electronically file and pay your unemployment tax by using the Department's free and secure Internet filing system. The Internet filing system is recommended for accounts with up to 200 employees. Other options for filing by electronic means are listed on our website.

Electronic filing gives you special advantages. E-filing:

* is fast,

* is convenient,

- * is secure,
- * is accurate,
- * supplies proof that you have met filing requirements,
- * helps you avoid penalty for common errors, and
- * is available at no cost.

Filing Deadlines

Unemployment tax reports and payments are due on the 1st day of the month following the end of a calendar quarter and are late after the last day of the month following the end of a calendar quarter. Electronic payments require one business day for processing and must be received on or before the due date. Therefore, electronic payments must be initiated no later than 5:00 p.m., Eastern Time (ET), on the last business day before the last day of the month following the end of a calendar quarter to be considered timely. Electronic returns must have an electronic date stamp on or before the last day of the month following the end of a calendar quarter.

Your first electronic report and payment will be due for the first quarter of 2007 (January through March 2007). This report is due on April 1, 2007, and late after April 30, 2007. Your first electronic payment must be initiated no later than 5:00 p.m., ET, on **Friday, April 27, 2007**, and the electronic date stamp on the report must be on or before Monday, April 30, 2007. When submitting your electronic report and payment together, you must follow the deadline for the payment to be considered timely for both.

Note: State agencies, political subdivisions, Indian tribes, and non-profit corporations which have elected to reimburse the fund must submit electronic payments or journal transfers within thirty (30) days from the mailing date of the Unemployment Compensation Reimbursement Invoice (UCT-29). The electronic date stamp on the payment must be on or before the thirtieth day.

If you do not correctly and timely make payments and submit reports for unemployment tax by electronic means, the Department may impose a penalty. The penalty for failure to file reports by electronic means is \$10 per report. The penalty for failure to submit payments by electronic means is \$10 per submission.

Waiver Requests

The Department has been authorized to waive the electronic filing requirement under certain conditions. You will not be required to purchase equipment or incur a financial hardship to comply with this law. If you have a valid business reason for not filing returns electronically, you must submit a Request for Waiver from Electronic Filing (Form DR-654) to the Department no later than February 5, 2007. If your waiver request is approved, you will still be required to remit payments by Electronic Funds Transfer (EFT). Contact the Department at 800-352-3671 or 850-488-6800 for more information.

If a tax preparer (payroll service company, CPA, etc.) completes and submits reports for 100 or more employers, the preparer must register with the Department as an agent and submit the UCT-6 reports by electronic means. If the preparer does not enroll your account for electronic filing (absent waiver) and/or payment by electronic means, you must enroll your account and file the reports and remit payments electronically.

Reference: Sections 443.163 and 213.755, 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 [. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.](#)

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.