



Florida Department of Revenue Tax Information Publication

TIP

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Tips for Agents: Problem Free Electronic Filing of Reemployment Tax Quarterly Returns

Section 443.163, Florida Statutes (F.S.), provides, in part, that a person who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year is required to electronically file each client report during the current calendar year. Failure to file an *Employer's Quarterly Report* (Form RT-6) for each calendar quarter in the current calendar year by approved electronic means results in a penalty of \$50 for that report and \$1 for each employee. In an effort to assist agents to properly file the *Employer's Quarterly Report* by electronic means the Department suggests the following:

- 1) It is very important to get the client's RT (Reemployment Tax, formerly known as UT – Unemployment Tax) account number upon entering into an agent relationship. If the client does not have an RT account number issued by the Department of Revenue, they must register immediately and provide you with that number. You will not be able to e-file for unregistered clients, so if you accept an unregistered client you will be penalized for any paper returns filed on their behalf. The same applies if the client's account is inactive and needs to be reinstated. The client can reinstate their RT account by completing the online application: <http://dor.myflorida.com/dor/taxes/registration.html>. Once you have the RT account number, log into the Department's website to determine if the number is valid and active. Go to <http://dor.myflorida.com/dor/> and click on "File and pay taxes and fees." Under "Step 3," click on "Reemployment (formerly unemployment) tax" and click on "Agents."
- 2) You will not be able to e-file for accounts that are rejected in your manifest (acknowledgement) as invalid or not registered. If a report is not filed timely, a late filing penalty will be imposed. In addition, an agent who prepared and reported for 100 or more employers in any quarter during the preceding state fiscal year will be assessed a \$50 plus \$1 per employee penalty for each paper RT-6 *Employer's Quarterly Report* that is filed. For these reasons, it is important that you maintain your agent list via the Department's agent website provided above. This will provide you with a list of clients that the Department has linked to you for the current filing period. To avoid penalties, you must ensure that your clients are added or deleted on a routine and timely basis. Once you add a new relationship, any previous agent relationship for that client is programmatically terminated which will enable you to file electronically for your client on the next business day.
- 3) Be sure to monitor your manifest frequently so you can timely respond to problems identified by DOR. The XML and Flat file specifications (including a list of Error Codes) are available on the Department's website. To access this information, go to <http://dor.myflorida.com/dor/>, and click on "File and pay taxes and fees." Under "Additional Information" click on "software developers" for the XML specifications and "import file" for the Flat file specifications. These codes detail submission problems, such as when a report has already been filed for the quarter you are attempting to file, when you have submitted a report for an inactive account, or when the FEIN number submitted does not match the Department's records. The list contains the corrective action that needs to be taken by the agent to successfully file. If you receive an error code indicating a report has already been filed, contact your client to determine if you are still representing them. Do not file a paper return.

- 4) You can search the Department's database to verify account status and RT account numbers if you currently have a Memorandum of Understanding (MOU) agreement with DOR. To access the database go to <http://dor.myflorida.com/dor/>, and click on "File and pay taxes and fees." Under "Step 3" click on "Reemployment (formerly unemployment) tax," select "Agents" and enter your Agent ID and Password.
- 5) To update your account by adding/deleting a Client go to <http://dor.myflorida.com/dor/>, and click on "File and pay taxes and fees." Under "Step 2" click on "update your e-Services profile," then under "Reemployment Agent" select "Add/Delete Client(s)" and enter your Agent ID and Password. NOTE: If you are adding a client and creating a retroactive effective date, you may receive a penalty if the client filed a paper return during the time you are indicating you were their agent.
- 6) If you need to amend a return that involves 50 or less corrections, download the RT-8A *Correction to Employer's Quarterly or Annual Domestic Report*, at <http://dor.myflorida.com/dor/forms/current/rt8a.pdf>, enter the corrections, and mail it to the Department. (The form is also available in a fillable format at http://dor.myflorida.com/dor/forms/current/rt8a_fillable.pdf). If you have more than 50 corrections, call (850) 717-6634 and inform the Department representative you need to amend a prior return. The representative will help coordinate an electronic submission of your corrected return to the Department.
- 7) The Department is continuing to receive paper returns (which have already been e-filed by an agent) directly from client employers. This results in a penalty against any linked agent. Please educate your client and emphasize that they should not file a paper copy of the return you previously e-filed.
- 8) If the client does not provide information to allow the agent to file the quarterly return, the agent should consider terminating the relationship if it appears the client has ended the relationship. Since the RT-6 states above the signature line that "Under penalties of perjury, I declare that I have read this return and the facts stated in it are true," a no employment report should not be filed unless no wages were paid. Clients can always be added if they subsequently respond to the agent.
- 9) NOTE: A client, if enrolled, can change agents when the client updates their enrollment status.

QUESTIONS?

For registration related questions call 1-800-352-3671, then press 1 – for English, Next prompt – 2, Next prompt – 4, Next prompt – 1.

For electronic filing related questions call 1-800-352-3671, then press 1 – for English, Next prompt – 2, Next prompt – 2, Next prompt – 1.

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 website 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.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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