

**Florida Department of Revenue
Tax Information Publication**

**TIP 06A19-02
Date October 10, 2006**

**COMMUNICATIONS SERVICES TAX
FILING REQUIREMENT CHANGES BEGINNING JANUARY 2007
(ELECTRONIC FILING OBLIGATION)**

Florida law requires businesses that collected communications services tax of \$50,000 or more during the state's previous fiscal year to file returns (DR-700016) and pay tax by electronic means the following calendar year.

Our records indicate your total communications services tax paid reached (or remained over) \$50,000 during the period July 1, 2005, through June 30, 2006. **Beginning with your January 2007 return, you must file your DR-700016 tax returns and remit communications services tax payments by electronic means.**

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 December 4, 2006. To enroll or update your profile, go to www.myflorida.com/dor/eservices

Note to current enrollees: 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 communications services tax by using the Department's free and secure Internet filing system. For those taxpayers collecting communications services tax in more than 50 jurisdictions, other options for electronic filing 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.

* Is available at no cost.

Filing Deadlines

Communications services tax returns and payments are due on the 1st day of the month following the month of collection and are late after the 20th. Electronic payments require one business day for processing and must be received on or before the 20th. Therefore, electronic payments must be initiated no later than 5 p.m., Eastern Time (ET), on the last business day before the 20th to be considered timely. Electronic returns must have an electronic date stamp on or before the 20th.

Your first electronic return and payment will be due for the collection period of January 2007. This return is due on February 1, 2007, and late after February 20, 2007. Your first electronic payment must be initiated no later than 5 p.m., ET, on **Friday, February 16, 2007** (February 19th is on Monday, a federal holiday), and the electronic date stamp on the return must be on or before Tuesday, February 20, 2007. When submitting your electronic return and payment together, you must follow the deadline for the payment to be considered timely for both.

If you do not correctly and timely make payments and submit returns for communications services tax by electronic means, the Department may impose penalty and interest. Failure to comply will also result in the loss of your collection allowance.

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 December 4, 2006. 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.

Reference: Sections 202.30 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 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 or 850-488-6800.

Persons with hearing or 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, 5050 West Tennessee Street, Tallahassee, FL 32399-0150.