

**Florida Department of Revenue
Tax Information Publication**

TIP 05B06-01

Dated: June 22, 2005

GROSS RECEIPTS TAX AMNESTY

Effective June 8, 2005 through January 1, 2006, the State of Florida is providing an amnesty for unpaid gross receipts tax, penalties, and interest on unpaid gross receipts tax that may be due from sellers of natural gas or natural gas transportation services for the sale or transportation of natural gas for consumption in Florida. Purchasers of natural gas who are not sellers of gas should not apply for amnesty because the sellers, not the purchasers, are liable to the State of Florida for payment of the tax.

For a taxpayer to be eligible for amnesty all of the following requirements must be satisfied:

The sales subject to amnesty were made prior to January 1, 2006;

The gross receipts at issue were derived from one of the following:

- * Sales by persons who are not regulated pursuant to Chapter 366, Florida Statutes;
- * Sales for which the written sales agreement provides for transfer of title to the gas outside the state; or
- * Sales of transportation services associated with the sales of gas.

The seller registers with the Department of Revenue to pay gross receipts tax on or before January 1, 2006, if the seller is required to be registered as of January 1, 2006; and

The seller applies for the amnesty on or before January 1, 2006. A suggested format for the amnesty application is attached.

Amnesty is not available for:

Any tax, penalty, and/or interest that have been assessed if the assessment is final and has not been timely challenged; Any tax, penalty, and/or interest that has been previously paid to the Department unless the payment is the subject of an assessment that is not final or that has been timely challenged; or

Tax billed or collected by the seller as an itemized charge to customers.

Note that the amnesty covers sales made prior to January 1, 2006, and is not tied to the date the seller applies for amnesty. Sellers may apply for amnesty at any time through January 1, 2006, and be covered for the entire amnesty

period assuming that they are otherwise eligible.

References: Chapter 2005-148, Laws of Florida

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.

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, 5050 West Tennessee Street, Tallahassee, FL 32399-0150.

SUGGESTED FORMAT FOR GROSS RECEIPTS TAX AMNESTY APPLICATION

The undersigned hereby requests the amnesty provided for by Chapter 2005-148, Laws of Florida, (L.O.F.) for unpaid gross receipts tax, penalties, and interest on unpaid gross receipts tax that may be due for the sale or transportation of natural gas for consumption in Florida and declares the following:

- 1. The sales subject to amnesty were made prior to January 1, 2006; and
- 2. The gross receipts at issue were derived from one of the following:

- * Sales by persons who are not regulated pursuant to Chapter 366, Florida Statutes.
- * Sales for which the written sales agreement provides for transfer of title to the gas outside the state; or
- * Sales of transportation services associated with the sales of gas. and

Choose One:

- 3.a. The undersigned is registered with the Department of Revenue to pay gross receipts tax; or
- 3.b. Attached with this request for amnesty is a completed Form DR-1 whereby the undersigned is registering with the Department of Revenue to pay gross receipts tax; or

3.c As of January 1, 2006, the undersigned will not be required to be registered with the Department of Revenue to pay gross receipts tax.

The undersigned understands that amnesty is not available for taxes, penalties, or interest that have been assessed if the assessment is final and has not been timely challenged; or for any tax, penalty, or interest that has been previously paid to the Department unless the payment is the subject of an assessment that is not final or that has been timely challenged; or for tax billed to or collected by the seller as an itemized charge to customers.

Taxpayer's Name _____

Florida Gross Receipts Tax No. (if applicable)

Address _____

Federal Employer Identification Number

Telephone Number _____

Signature and Title of Authorized Representative

Date: _____

Applications should be sent to the following address:

Florida Department of Revenue
Technical Assistance & Dispute Resolution
Gross Receipts Tax Amnesty Program
P.O. Box 7443
Tallahassee, FL 32314-7443