

12-24.001 Scope of Rules.

Part I of this rule chapter sets forth the rules to be used by the Department of Revenue in the administration of Sections 202.30, 206.485, 213.755, and 220.21(2) and (3), F.S., authorizing the Executive Director to require taxpayers specified by statute or rule to pay taxes and fees and to file tax returns by electronic means. Part I of this rule chapter also sets forth the rules to be used by the Department in administering Section 443.163, F.S.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20.

12-24.002 Definitions.

For the purposes of Part I of this rule chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section.

(1) "ACH" or "Automated Clearing House" means a central distribution and settlement point for the electronic clearing of debits and credits between financial institutions rather than the physical movement of paper items.

(2) "ACH credit" means the payment of funds by electronic means by the taxpayer, cleared through the Automated Clearing House for deposit to the State Treasury.

(3) "ACH debit" means the payment of funds by electronic means from the taxpayer's account which is generated upon the taxpayer's instruction and cleared through the Automated Clearing House for deposit to the State Treasury.

(4) "Addenda record" means that information required by the Department in an Automated Clearing House credit transfer or wire transfer that is needed to completely identify a taxpayer or provide information concerning a payment, in approved electronic format.

(5) "Associated remittance information" means any payment information required by statute or rules adopted by agencies that administer the programs for which the funds are collected.

(6) "Submission day" means the day on which a taxpayer or reemployment tax agent communicates payment or tax return information to the Data Collection Center.

(7) "Submission period" means:

(a) For the electronic submission of a payment and return together, or just a payment, the specified time interval in each submission day during which an electronic payment or electronically-filed tax return information received by the Data Collection Center is processed for transactions occurring on the next business day, or on a date specified by the taxpayer or reemployment tax agent. Electronic payment and electronically-filed tax return information must be communicated to the Data Collection Center and completed no later than 5:00 p.m. (Eastern Time), on the submission day to clear the Automated Clearing House for deposit in the State Treasury on the next business day.

(b) For the electronic submission of a return only, any business day on or before the due date.

(8) "Data Collection Center" means the Department, or a third party vendor, who, under contract with the Department, collects and processes electronic payments and electronically-filed tax return information from taxpayers or reemployment tax agents.

(9) "Department" means Florida Department of Revenue.

(10) "Due date" means the date on or before which an electronic payment must be received or an electronically-filed tax return must be submitted by a taxpayer or reemployment tax agent under a revenue law of this state.

(11) "Electronic means" includes any one or more of the following methods of transmitting funds, information, or data: electronic data interchange, electronic funds transfer, telephone, Internet, or any other technology designated by the Department.

(12) "e-Services" means all Department programs associated with the payment of taxes and fees, and the filing of tax returns, information reports, and data by electronic means.

(13) "Payment information" means the data which the Department requires of a taxpayer making an electronic payment and which must be communicated to the Data Collection Center.

(14) "Payor" means the taxpayer or an employer, or his or her designee.

(15) "Reemployment tax agent" means a person who submits a payment or an Employer's Quarterly Report (Form RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.) on behalf of an employer.

(16) "State fiscal year" means July 1 through June 30.

(17) "Tax collector" means any officer whose duties require or authorize him or her to collect public money, as provided in section 219.01, F.S., and to remit such funds to the Department for distribution, as provided in Section 219.07, F.S.

(18) "Taxpayer" means any person required to pay an amount by electronic means or file a tax return, information report, or data by electronic means. For the purpose of these rules, "person" includes any individual, firm, partnership, joint venture, association, corporation, estate, trust, business trust, receiver, syndicate, or other group or combination acting as a unit and also includes any political subdivision, municipality, state agency, bureau, or department and includes the plural as well as the singular number. For electronic payment purposes, the term "person" does not include political subdivisions, municipalities, state agencies, bureaus, or departments that remit taxes subject to electronic payment requirements through journal transfer. Solely for the purposes of these rules, a person required to electronically-pay tax or to electronically-file a tax return, information report, or data acting as a collection agent, or dealer for the state will be considered a taxpayer.

(19) "Tax return" shall have the meaning prescribed in paragraph (2)(b) of Section 213.755, F.S.

(20) "Tax type" means a tax, surtax, surcharge, or fee that is subject to remittance of payments, and the submission of tax returns, information reports, or data, by electronic means to the Department. The tax types for which taxpayers will be required to pay amounts due and/or submit tax returns, information reports, or data by electronic means are as follows:

- (a) Communications services tax;
 - (b) Corporate income/franchise tax and emergency excise tax;
 - (c) Documentary stamp tax;
 - (d) Fuel taxes on motor fuel, diesel fuel, aviation fuel, and alternative fuel, including local option taxes;
 - (e) Gross receipts tax on dry-cleaning;
 - (f) Gross receipts tax on natural gas, manufactured gas, or electricity;
 - (g) Insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges required to be remitted to the Department;
 - (h) Miami-Dade Lake Belt mitigation and water treatment upgrade fees;
 - (i) Motor vehicle warranty fees;
 - (j) Pollutant taxes;
 - (k) Prepaid wireless E911 fee;
 - (l) Reemployment tax;
 - (m) Rental car surcharge;
 - (n) Sales and use tax, discretionary sales surtaxes, and any tourist development tax, tourist impact tax, or convention development tax administered by the Department;
 - (o) Severance taxes and surcharges on gas and sulfur production, oil production, and solid mineral severance;
 - (p) Solid waste fees, including the new tire fee (waste tire fee) and the new or remanufactured battery fee.
- (21) "Treasury" or "State Treasury" means the Treasury of the State of Florida.
- (22) "Wire transfer" or "Fedwire" means an instantaneous electronic funds transfer generated by the taxpayer to the State Treasury.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20.

12-24.003 Requirements to File or to Pay Taxes by Electronic Means.

(1) Any taxpayer subject to the following taxes, surtaxes, surcharges, and fees who has paid that tax, surtax, surcharge, or fee in the prior state fiscal year in an amount of \$20,000 or more must pay the taxes, surtaxes, surcharges, or fees due during the succeeding calendar year by electronic means:

(a) Documentary stamp tax (other than remittances subject to Section 213.13, F.S.);

(b) Fuel taxes reported on Form DR-182 (Florida Air Carrier Fuel Tax Return);

(c) Insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges required to be remitted to the Department;

(d) Miami-Dade Lake Belt mitigation and water treatment upgrade fees;

(e) Pollutant taxes imposed under Section 376.75, F.S., and under Chapter 206, Part IV, F.S.;

(f) Severance taxes and surcharges on gas and sulfur production, oil production, and solid mineral severance.

(2) The following taxpayers must pay taxes, surtaxes, surcharges, and fees and file tax returns by electronic means during the succeeding calendar year when the taxpayer:

(a) Has paid any one of the following taxes, surtaxes, surcharges, or fees in the prior state fiscal year in an amount of \$20,000 or more:

1. Communications services tax;

2. Corporate income/franchise tax and emergency excise tax;

3. Gross receipts tax on natural gas, manufactured gas, or electricity; or,

4. Sales and use tax, discretionary sales surtaxes, any tourist development tax, tourist impact tax, or convention development tax administered by the Department, rental car surcharge, and solid waste fees in the aggregate amount of \$20,000 or more for all business locations.

5. Prepaid wireless E911 fees in the aggregate amount of \$20,000 or more for all business locations.

(b) Files a consolidated sales and use tax return (Forms DR-15CON and DR-7).

(c) Files a consolidated prepaid wireless E911 fee return.

(d) Files tax returns to report information for tracking movements of petroleum products on Form DR-309631 (Terminal Supplier Fuel Tax Return), Form DR-309632 (Wholesaler/Importer Fuel Tax Return), or Form DR-309635 (Blender/Retailer of Alternative Fuel Tax Return).

(e) Filed an Employer's Quarterly Report (Form RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.), including a Correction to Employer's Quarterly or Annual Domestic Report (Form RT-8A, incorporated by reference in Rule 73B-10.037, F.A.C.), for ten (10) or more employees in any calendar quarter during the preceding state fiscal year.

(3) The following taxpayers must file tax returns by electronic means:

(a) Taxpayers who report information for tracking movements of petroleum products are required to file Form DR-309636 (Terminal Operator Information Return), Form DR-309637 (Petroleum Carrier Information Return), and Form DR-309638 (Exporter Fuel Tax Return) by electronic means with the Department.

(b) Any corporation with assets of \$10 million or more and that files at least 250 federal tax returns annually with the Internal Revenue Service is required to file its federal income tax returns and its Florida corporate income tax returns using the Internal Revenue Service e-File program. Any corporation that paid \$20,000 or more in corporate income/emergency excise tax in the prior fiscal year must file its Florida corporate income tax return using the Internal Revenue Service e-File program.

(4) Any tax collector, as defined in Rule 12-24.002, F.A.C., who has paid the following taxes, surtaxes, fees, and interest earned in an aggregate amount of \$20,000 during the prior state fiscal year, must pay the taxes, surtaxes, fees, and interest earned, and file tax returns for those revenues, due during the succeeding calendar year by electronic means:

(a) Interest earned on investment of funds under Section 219.075, F.S.;

(b) Motor vehicle warranty fees; and,

(c) Sales tax and discretionary sales surtaxes.

(5)(a) All taxpayers required to pay taxes or fees and/or file tax returns by electronic means must participate for the entire calendar year. Taxpayers must continue to participate in subsequent calendar years until such time that the taxpayer no longer meets the electronic filing and reporting requirements of this rule for an entire state fiscal year.

(b) The Department will notify taxpayers who initially meet the requirements to participate on the basis of prior state fiscal year tax payments at their last address of record. Once notified of this requirement, the taxpayer must transmit by electronic means all

payments and/or returns for that tax type as provided in this rule.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 6-28-10, 2-17-15, 11-12-20.

12-24.004 Enrollment.

(1)(a) On or before November 1 (January 1 for taxpayers remitting only reemployment tax), the Department will notify every taxpayer required to pay a tax, surtax, surcharge, or fee, or to file a tax return by electronic means in the upcoming calendar year when:

1. The taxpayer is not currently enrolled to pay that tax, surtax, surcharge, or fee or to file that tax return by electronic means; or,
2. The taxpayer is voluntarily enrolled to pay or to file by electronic means and will be required to pay that tax, surtax, surcharge, or fee or to file that tax return by electronic means in the upcoming calendar year.

(b) The notification by the Department will include:

1. Information on how to access and complete enrollment on the Department's website; and,
2. An explanation of the options from which the taxpayer must choose to pay taxes or fees or to file tax returns by electronic means.

(2) Enrollment for e-Services Program requires the submission of the following information:

- (a) The taxpayer's or reemployment tax agent's business entity name;
- (b) The taxpayer's or reemployment tax agent's tax identification numbers assigned by the federal government and the Department, including tax account number if different from the tax identification numbers. Social Security Numbers are used by the Department as unique identifiers for the administration of Florida's taxes. Social Security Numbers obtained for tax administration purposes are confidential under Sections 213.053 and 119.071, F.S., and not subject to disclosure as public records.
- (c) Tax type;
- (d) The name, mailing address, telephone number, fax number, and e-mail address of a contact person who is responsible for electronic payments and/or electronic filing of returns for the taxpayer's or reemployment tax agent's business;
- (e) Whether the contact person is an employee of the business or an independent tax preparer;
- (f) If completed by an independent tax preparer or a reemployment tax agent, the preparer's taxpayer identification number or reemployment tax agent number;
- (g) The tax and/or fee type(s) for which the taxpayer is enrolling;
- (h) The filing and payment method the taxpayer or reemployment tax agent requests; and,
- (i) The taxpayer's banking information, including the taxpayer's bank name, the bank routing number(s), the taxpayer's bank account number(s), and information stating whether the account is a savings or checking account and whether the account is a business account or a personal account (this information is not required if the taxpayer is requesting the ACH-credit method).

(3) By completing and submitting the enrollment information, the taxpayer or reemployment tax agent is applying to file tax returns and reports and make tax and fee payments to the Department electronically. In addition, by completing and submitting this enrollment request, the taxpayer or reemployment tax agent and the Department agree that:

- (a) The same statute and rule sections that pertain to all paper documents filed by the taxpayer or reemployment tax agent govern an electronic return, report, or payment initiated electronically.
- (b) The taxpayer's or reemployment tax agent's electronic transmission of such reports, returns, and payments must be made in a manner compatible with the Department's software, equipment, and facilities. Any failure to comply with this term will result in the taxpayer or reemployment tax agent being deemed to have failed to file a return or payment.
- (c) Each tax return or payment or other remittance communicated electronically will be considered to be "in writing" and "written" to an extent no less than as if in paper, to be "signed," and to be an original.

(d)1. By typing his or her name on the signature line of an electronically-submitted enrollment and authorization agreement, the taxpayer or reemployment tax agent is declaring, under penalties of perjury, that he or she is authorized to sign on behalf of the applicant entity, and that he or she has personally reviewed the information provided, and that the facts stated are true.

2. The typed name of the taxpayer or reemployment tax agent or its authorized agent(s) affixed to a completed and properly submitted enrollment and authorization agreement will be deemed to appear on electronically filed tax returns, as if actually so appearing.

(e) The taxpayer or reemployment tax agent must notify the Department of any changes by accessing and completing a change request on the Department's website, or completing and submitting a new Form DR-600, no later than 30 consecutive calendar days before the changes are intended to take effect.

(4) Upon receipt of enrollment information, the Department will assign confidential user information directly to the enrollee.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20.

12-24.010 General Administrative Provisions; Voluntary Participation; Confidentiality; Granting of Waivers From Electronic Filing Requirements.

(1) Taxpayers or reemployment tax agents who need general information concerning the Department's e-Services can contact the Department at (850)488-6800 or at the Department's website at www.floridarevenue.com. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(2) Any taxpayer or reemployment tax agent may voluntarily participate in the Department's e-Services. See Rule 12-24.004, F.A.C., Enrollment. Taxpayers may terminate voluntary participation by filing a written notice of termination with Account Management at least 60 days prior to the due date of the last electronic payment. Termination requests must be directed to the Taxpayer Services, Florida Department of Revenue, 5050 W. Tennessee Street, Tallahassee, Florida 32399-0160.

(3) The Data Collection Center and its employees are bound by the same confidentiality requirements as the Department under Section 213.053, F.S.

(4)(a) The Department is authorized to waive the requirement that a taxpayer submit tax returns by electronic means, if the taxpayer can establish that he or she is unable to comply with e-filing requirements. To request a waiver the taxpayer must complete and submit Form DR-654, Request for Waiver From Electronic Filing (incorporated by reference in Rule 12-24.011, F.A.C.), to establish in writing the basis under which such waiver is requested. The Department will verify the information submitted on the form and will respond in writing to the taxpayer after reviewing the form.

(b) Grounds for approving a waiver include, but are not limited to:

1. Any of the circumstances specified in sections 202.30(2)(b), 213.755(9)(a) and (b), 220.21(2) or 443.163(3), F.S.; or
2. The taxpayer does not have a modem; or
3. The taxpayer does not have access to the Internet.

(c) A waiver shall be valid for up to two years, and the issuance of a subsequent waiver will be contingent on the taxpayer working with the Department during the current waiver period to address the issues that originally necessitated the issuance of the waiver. The requirement to work with the Department to address the issues that necessitated a waiver means the taxpayer will: discuss existing computer capabilities with the Department; consider any assistance, recommendations, or training the Department offers; and implement any Department recommendation that enables the taxpayer to submit returns by electronic means, unless the taxpayer can establish that the circumstances or reasons as set forth in sections 202.30(2)(b), 213.755(9)(a) and (b), 220.21(2) or 443.163(3), F.S., continue to apply.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20.