



## Taxes, Fees, Remittances, and Reports with Electronic File and Pay Requirements

The table below lists the requirements, criteria, and electronic filing and payment options for each tax, fee, remittance, or report. Employers who are required to electronically file and pay taxes must also electronically remit child support payments deducted from employees' wages<sup>1</sup>.

| Tax, Fee, Remittance, or Report                                  | You must file returns or reports and/or pay the tax, fee, or remittance electronically if:   | File and pay using the Department's website | File using other methods   | Pay using ACH-Debit method | Pay using ACH-Credit method (payer initiates) |
|--|--|---|--|----------------------------|---|
| Communications Services  | You paid \$20,000 or more in tax during the most recent state fiscal year <sup>2</sup>   | Yes   | <ul style="list-style-type: none"> <li>• Web import file<sup>3</sup></li> <li>• Direct filing<sup>4</sup></li> </ul>   | Yes <sup>7</sup>           | Yes   |
| Corporate Income   | You paid \$20,000 or more in tax during the most recent state fiscal year <sup>2</sup> , or you are required to file federal corporate income tax returns electronically | Yes (forms F-1120A, F-1120ES, and F-7004)   | <ul style="list-style-type: none"> <li>• Software vendor products<sup>5</sup></li> <li>• IRS Modernized e-File program<sup>6</sup></li> </ul>                        | Yes <sup>7</sup>           | Yes   |
| Documentary Stamp  | You paid \$20,000 or more in tax during the most recent state fiscal year <sup>2</sup>   | Yes   | No   | Yes <sup>7</sup>           | Yes   |
| Fuel – Local Government User, Mass Transit System Provider       | You paid \$20,000 or more in tax during the most recent state fiscal year <sup>2</sup>   | Yes   | Web import file (flat and CSV) <sup>3</sup>  | Yes <sup>7</sup>           | Yes   |
| Fuel – Pollutants  | You paid \$20,000 or more in tax during the most recent state fiscal year <sup>2</sup>   | Yes   | No   | Yes <sup>7</sup>           | Yes   |
| Fuel – Terminal Operator, Terminal Supplier                      | You report information for tracking movement of petroleum products as a registered fuel tax licensee   | No  | <ul style="list-style-type: none"> <li>• Direct filing<sup>4</sup></li> <li>• Software vendor products<sup>5</sup></li> </ul>  | Yes <sup>7</sup>           | Yes   |
| Fuel – Blender, Exporter, Petroleum Carrier, Wholesaler/Importer | You report information for tracking movement of petroleum products as a registered fuel tax licensee   | Yes   | Flat file and CSV web import <sup>3</sup>  | Yes <sup>7</sup>           | Yes   |
| Insurance Premium  | You paid \$20,000 or more in tax during the most recent state fiscal year <sup>2</sup>   | Yes   | <ul style="list-style-type: none"> <li>• Web import file<sup>3</sup></li> <li>• Direct filing<sup>4</sup></li> <li>• Software vendor products<sup>5</sup></li> </ul> | Yes <sup>7</sup>           | Yes   |
| Miami-Dade Lake Belt Mitigation Fee                              | You paid \$20,000 or more in tax during the most recent state fiscal year <sup>2</sup>   | No electronic filing option                 | No   | Yes <sup>7</sup>           | Yes   |
| Reemployment (Employer)  | You employed 10 or more employees in any quarter during the most recent state fiscal year <sup>2</sup>   | Yes   | <ul style="list-style-type: none"> <li>• Web import file<sup>3</sup></li> <li>• Direct filing<sup>4</sup></li> <li>• Software vendor products<sup>5</sup></li> </ul> | Yes <sup>7</sup>           | Yes   |



## Taxes, Fees, Remittances, and Reports with Electronic File and Pay Requirements

| Tax, Fee, Remittance, or Report  | You must file returns or reports and/or pay the tax, fee, or remittance electronically if:   | File and pay using the Department's website | File using other methods   | Pay using ACH-Debit method | Pay using ACH-Credit method (payer initiates) |
|--|--|---|--|----------------------------|---|
| Reemployment (Agent)   | You prepared and reported tax directly for 100 or more employers during the prior state fiscal year <sup>2</sup>   | Yes   | <ul style="list-style-type: none"> <li>• Web import file<sup>3</sup></li> <li>• Direct filing<sup>4</sup></li> <li>• Software vendor products<sup>5</sup></li> </ul> | Yes <sup>7</sup>           | Yes   |
| Sales and Use (includes local option sales taxes, surcharges, surtaxes, Solid Waste Fees and Surcharges) | You paid \$20,000 or more in tax during the most recent state fiscal year <sup>2</sup> , or you file a consolidated tax return   | Yes   | <ul style="list-style-type: none"> <li>• Direct filing<sup>4</sup></li> <li>• Software vendor products<sup>5</sup></li> </ul>  | Yes <sup>7</sup>           | Yes   |
| Severance (includes oil, gas and sulfur production; severance of solid minerals)                         | You paid \$20,000 or more in tax during the most recent state fiscal year <sup>2</sup>   | No electronic filing option                 | No   | Yes <sup>7</sup>           | Yes   |
| Wholesaler/Distributor Reporting (Alcoholic Beverages and Tobacco Products)                              | You are a manufacturer, wholesaler, or distributor of alcoholic beverages or tobacco products who sells to a Florida retailer  | Yes   | Web import file <sup>3</sup>   | No Payment Required        | No Payment Required                           |
| Other state agency payments  | You are required to remit payments to one or more of the following state agencies: <ul style="list-style-type: none"> <li>• Division of Alcoholic Beverages and Tobacco</li> <li>• Division of Pari-Mutuel Wagering</li> <li>• Division of State Group Insurance</li> <li>• Florida Retirement System</li> </ul> | Yes   | No   | Yes <sup>7</sup>           | No  |

<sup>1</sup> Child support payment information is available at [http://floridarevenue.com/childsupport/employers/Pages/make\\_payments.aspx](http://floridarevenue.com/childsupport/employers/Pages/make_payments.aspx).

<sup>2</sup> The state fiscal year begins July 1 and ends June 30.

<sup>3</sup> Web import file format information is available at <http://floridarevenue.com/taxes/eservices/Pages/importinfo.aspx>.

<sup>4</sup> Direct filing using approved software developers is available at <https://floridarevenue.com/taxes/eservices/Pages/developerinfo.aspx>.

<sup>5</sup> The Department's lists of software vendors for eFiling is available at [https://floridarevenue.com/taxes/Documents/FI\\_eFileVendor.pdf](https://floridarevenue.com/taxes/Documents/FI_eFileVendor.pdf).

<sup>6</sup> IRS Modernized e-File Program information and Business Providers is available at <https://www.irs.gov/e-file-providers/modernized-e-file-program-information>.

<sup>7</sup> Company Identifiers required for accounts with debit blocks is available at <https://floridarevenue.com/taxes/Documents/companyIdentifiers.pdf>.