

**Florida Department of Revenue  
Tax Information Publication**

**TIP 05A01-14**

**Date: December 5, 2005**

**NOTICE TO SEMIANNUAL AND ANNUAL  
SALES AND USE TAX FILERS**

**Semiannual and Annual Sales and Use Tax Returns**

Enclosed is your 2005 semiannual or annual sales tax return and instructions. If you are a semiannual filer, this return is for the period July 1, 2005, through December 31, 2005. If you are an annual filer, this return is for the period January 1, 2005, through December 31, 2005. Your return is due on January 1, 2006, and will be late if not postmarked or hand delivered to the Department by January 20, 2006. A pre-addressed envelope is enclosed for your convenience.

Please note the 2006 discretionary sales surtax rates are also contained in the enclosed instructions.

**Late Filed Returns**

For returns and/or payments filed late the penalty rate is 10% of the tax due or \$50, whichever is greater. A minimum penalty of \$50 applies even if you file a late "zero tax due" return. The enclosed instructions contain information on how to calculate interest for a late payment.

**Annual Resale Certificate**

Also enclosed is your 2006 annual resale certificate for sales and use tax. Accounts opened for the payment of use taxes only will not receive an annual resale certificate.

**Was this TIP helpful to you?**

**Please help us improve our service by taking our one-minute survey.**

**Go to [www.myflorida.com/dor](http://www.myflorida.com/dor)**

**Click on the *Take Our Quick Survey* button.**

**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](http://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, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.