

**Florida Department of Revenue
Tax Information Publication**

**TIP 05B06-02
Date October 11, 2005**

**GROSS RECEIPTS TAX
FILING STATUS CHANGES BEGINNING JANUARY 2006
(ELECTRONIC FILING OBLIGATION)**

Florida law requires businesses that collected gross receipts tax of \$30,000 or more during the state's previous fiscal year to file your gross receipts tax returns (DR-133) and pay tax by electronic means the following calendar year. Your total gross receipts tax paid reached \$30,000 during the period July 1, 2004 through June 30, 2005. **Beginning with your January 2006 return, you must file your DR-133 tax returns and remit gross receipts tax payments by electronic means.**

No later than Monday, December 5, 2005, you must complete an online Enrollment/Authorization for e-Services at www.myflorida.com/dor so that you may file and pay electronically.

Note to Current Enrollees who are presently paying electronically: You may enter your current user ID and passcode to update your profile to include electronic filing. Please update your account no later than December 5, 2005.

You can readily fulfill your requirement to electronically file and pay your gross receipts tax by using the Department's free and secure Internet filing system. 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, and
- > is available at no cost.

Filing Deadlines

Gross receipts tax returns and payments are due by the last day of the month immediately following the month of collection. Electronic payments must be initiated no later than 5:00 p.m., Eastern Time (ET), on the last business day before the last day of the month, and electronic returns must have an electronic date stamp on or before the last day of the month.

Your first electronic return and payment will be for the January 2006 collection period. This return is due by

Tuesday, February 28, 2006. Your first electronic payment must be initiated no later than 5:00 p.m., ET, on Monday, February 27, 2006; and the electronic date stamp on the return must be on or before Tuesday, February 28, 2006.

If you do not correctly file returns or make payments of gross receipts tax by electronic means, the Department may impose penalty and interest.

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 Monday, December 5, 2005. If your request is approved, you are still required to remit payments by Electronic Funds Transfer (EFT). Contact the Department at 800-352-3671 or 850-488-6800 for more information.

Reference: Section 213.755, Florida Statutes

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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. 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.