

TIP #09A01-09

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MONTHLY TAX RETURN FILING AND PAYMENT REQUIREMENT 2010

Your sales and use tax account has been placed on monthly reporting. Monthly reporting will be required for all tax returns for the 2010 calendar year.

Florida law requires taxpayers who paid more than \$1,000 in sales and use tax during the most recent state fiscal year (July 1 - June 30), to file tax returns and pay tax monthly the next calendar year. This monthly filing and payment requirement only applies to sales and use tax and does not affect any other taxes you may be sending to the Department of Revenue or to a local government.

File tax returns and pay tax electronically: You may use our **free and secure** Internet site to file tax returns and pay sales and use tax, or you have the option to buy software from a Department-approved vendor. Software products often provide added features and a list of approved vendors may be found on the Department's Internet site. Go to the Department's Internet site at **www.myflorida.com/dor** to enroll or get more information. Taxpayers who file consolidated tax returns must pay tax and file tax returns electronically.

Taxpayers who file paper tax returns: We will mail your 2010 sales tax coupon book in early December 2009 unless you file and pay electronically. Your coupon book will include your 2010 Florida Annual Resale Certificate for Sales Tax (unless you are a use tax filer). Annual resale certificates are mailed directly to electronic filers.

Monthly tax returns are due on the 1st day of each month and late after the 20th day of each month following the collection period. However, if the 20th falls on a Saturday, Sunday, or state or federal holiday, tax returns must be postmarked on the first business day following the 20th.

If the amount reported over \$1,000 for sales or use tax was due to non-recurring taxable business activities, you can ask to continue filing on your prior status. You must send a letter explaining that your excessive tax payment was due to non-recurring taxable business activities. Mail your request to the Florida Department of Revenue, Account Management, PO Box 6480, Tallahassee, FL 32314-6480.

Reference: Section 212.12, Florida Statutes; Rules 12A-1.056 and 12A-12.004, Florida Administrative Code

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.

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, Building L, Tallahassee, FL 32399-0112.

**Want the latest tax information? Want due date reminders to file sales tax and unemployment tax returns?
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