

Florida Department Of Revenue  
Tax Information Publication

TIP 99A01-37

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Sales Tax Filing Status Changes Beginning January 2000  
(EFT/EDI Obligation)

Beginning with your January 2000 return, you must pay your sales and use tax by Electronic Funds Transfer (EFT) and file your returns by Electronic Data Interchange (EDI). Our records indicate you paid more than \$50,000 in sales and use tax for the period July 1, 1998 through June 30, 1999. Therefore, beginning with your January 2000 return, you must:

- \* **make sales and use tax payments (including estimated tax, if required) electronically; and,**
- \* **file sales and use tax returns electronically.**

**You Must Pay Tax Electronically**

Your sales and use tax payments, including estimated tax if required, must be made by Electronic Funds Transfer (EFT) beginning with your January 2000 return. You must complete the enclosed Registration/Authorization Form (Form DR-600F) for 2000 and return it to our EFT/EDI Unit no later than October 29, 1999. Additional information is enclosed.

**You Must File Tax Returns Electronically**

Prior to the transmission of your first 2000 electronic return (by EDI), you must complete the enclosed Electronic Filing Agreement (Form DR-653) for 2000 and mail it to the Department no later than October 29, 1999. Additional information on this and other EDI requirements is enclosed. If you have a valid business reason for not filing your 2000 returns electronically, you must apply for a waiver by submitting an EDI Waiver Request Form (Form DR-654) to the Department.

**Payment And Return Due Dates**

Your first 2000 electronic payment and first electronic return will be due for the collection period January 2000. This return is due on February 1, 2000 and late after February 22 (February 20, 2000 is a Saturday and Monday, February 21st, is a banking holiday). Your EFT payment must be initiated no later than **3:45 p.m., ET, on February 18**, and the electronic date stamp on the return must be on or before February 22.

### **Warehousing Option For Payments And Returns**

Warehousing is a filing option only available for EDI filers using the ACH-Debit method of payment. Warehousing is a method by which you may send your electronic payment and return early, but you specify the payment processing date (usually the payment due date). The payment is held in the banking system until the specified date, at which time your bank account is debited. For more information on warehousing, please see the enclosed 2000 Electronic Data Interchange Guidebook, or contact the EFT/EDI Unit at 850-487-7972.

### **Failure To Comply**

If you fail to correctly make payments of sales and use tax electronically, the Department **must** impose penalty and interest. This failure will also result in the **loss** of your collection allowance.

### **If You Are Filing Your 1999 Tax Returns Electronically Using Certified Software**

If you are filing your 1999 tax returns electronically using a certified software package, it will not be valid for 2000. You will need to contact your vendor, or another vendor providing certified software, to obtain the 2000 software package. A list of vendors certified to produce software for 2000 will be available on the Department's Web site in December 1999 (<http://sun6.dms.state.fl.us.dor>) or by calling the EFT/EDI Unit at 850-487-7972.

## **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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

### References:

ss. 212.11 and 212.12, F.S.