



Administrative Collection Processing Fee Beginning September 1, 2009

Effective May 30, 2009, a new law imposes a 10 percent administrative collection processing fee on any outstanding debt older than 90 days. The fee is equal to 10 percent of the total amount of tax, penalty, and interest owed, or \$10 for each collection event, whichever is greater. A "collection event" is defined as any time a taxpayer fails to:

- Timely file a complete return.
- Timely pay the full amount of tax reported on a return.
- Timely pay the full amount due resulting from an audit (after all appeal rights have expired or the result has been determined to be final).

On September 1, 2009, the Florida Department of Revenue will start collecting this fee on any debt from a collection event that is more than 90 days old, as well as any future debt from a collection event that remains outstanding for more than 90 days after initial notification. The collection fee will not be collected prior to September 1, 2009.

The fee will apply to all taxes and fees listed below:

- Communications services (including gross receipts)
- Corporate income/franchise and emergency excise
- Documentary stamp (including surtaxes)
- Estate
- Gross receipts on dry cleaning facilities
- Gross receipts on utility services
- Insurance premium, fees, surcharges, and assessments
- Intangible personal property
- Lead-acid battery and waste tire
- Local option tourist development
- Miami-Dade County Lake Belt Area
- Motor fuel and diesel fuel
- Motor vehicle warranty
- Pollutants
- Registration of secondhand dealers and secondary metals recyclers
- Rental car surcharge
- Sales and use (including discretionary sales surtaxes)
- Severance
- Unemployment

The collection fee only applies when the Department of Revenue administers and collects the tax or fee.

For additional information or if you need help making a payment on your account, you can contact your local service center:

Alachua Service Center
14107 US Highway 441
Ste 100
Alachua FL 32615-6390
386-418-4444 (ET)

Clearwater Service Center
Arbor Shoreline Office Park
19337 US Highway 19 N
Ste 200
Clearwater FL 33764-3149
727-538-7400 (ET)

Cocoa Service Center
2428 Clearlake Rd Bldg M
Cocoa FL 32922-5731
321-504-0950 (ET)

Coral Springs Service Center
Florida Sunrise Tower
3111 N University Dr
Ste 501
Coral Springs FL 33065-5096
954-346-3000 (ET)

Daytona Beach Service Center
1821 Business Park Blvd
Daytona Beach FL 32114-1230
386-274-6600 (ET)

Fort Myers Service Center
2295 Victoria Ave Ste 270
Fort Myers FL 33901-3871
239-338-2400 (ET)

Fort Pierce Service Center
Benton Building
337 N US Highway 1
Ste 207-B
Fort Pierce FL 34950-4255
772-429-2900 (ET)

Hollywood Service Center
Taft Office Complex
6565 Taft St Ste 300
Hollywood FL 33024-4044
954-967-1000 (ET)

Jacksonville Service Center
921 N Davis St A250
Jacksonville FL 32209-6829
904-359-6070 (ET)

Key West Service Center
3106 Flagler Ave
Key West FL 33040-4602
305-292-6725 (ET)

Lake City Service Center
1401 W US Highway 90
Ste 100
Lake City FL 32055-6123
386-758-0420 (ET)

Lakeland Service Center
230 S Florida Ave Ste 101
Lakeland FL 33801-4625
863-499-2260 (ET)

Leesburg Service Center
1415 S 14th St Ste 103
Leesburg FL 34748-6686
352-315-4470 (ET)

Maitland Service Center
2301 Maitland Ctr Pkwy
Ste 160
Maitland FL 32751-4192
407-475-1200 (ET)

Marianna Service Center
4230 Lafayette St Ste D
Marianna FL 32446-8231
850-482-9518 (CT)

Miami Service Center
8175 NW 12th St Ste 119
Miami FL 33126-1828
305-470-5001 (ET)

Naples Service Center
3073 Horseshoe Dr S
Ste 110
Naples FL 34104-6145
239-434-4858 (ET)

Orlando Service Center
Regions Bank Building
5401 S Kirkman Rd
5th Floor
Orlando FL 32819-7911
407-903-7350 (ET)

Panama City Service Center
210 N Tyndall Parkway
Panama City FL 32404-6432
850-872-4165 (CT)

Pensacola Service Center
3670C N L St
Pensacola FL 32505-5217
850-595-5170 (CT)

Port Richey Service Center
6709 Ridge Rd Ste 300
Port Richey FL 34668-6842
727-841-4407 (ET)

Sarasota Service Center
Sarasota Main Plaza
1991 Main St Ste 240
Sarasota FL 34236-5940
941-361-6001 (ET)

Tallahassee Service Center
2410 Allen Rd
Tallahassee FL 32312-2603
850-488-9719 (ET)

Tampa Service Center
Ste 100
6302 E Martin Luther King Blvd
Tampa FL 33619-1166
813-744-6590 (ET)

West Palm Beach Service Center
2468 Metrocentre Blvd
West Palm Beach FL 33407-3105
561-640-2800 (ET)

Out-of-State Accounts
5050 W Tennessee St Bldg L
Tallahassee FL 32399-0100
850-488-9020 (ET)

**CT—Central Time
ET—Eastern Time**

References: section 213.05 and Chapter 443, Florida Statutes (F.S.); section 213.24, F.S., as amended by Chapter 2009-67, Laws of Florida.

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 W. Tennessee St. Bldg. L, Tallahassee, FL 32399-0112.