

#### **12-24.004 Enrollment.**

(1)(a) On or before November 1 (January 1 for taxpayers remitting only reemployment tax), the Department will notify every taxpayer or reemployment tax agent required to pay a tax, surtax, surcharge, or fee, or to file a tax return by electronic means in the upcoming calendar year when:

1. The taxpayer or reemployment tax agent is not currently enrolled to pay that tax, surtax, surcharge, or fee or to file that tax return by electronic means; or,
2. The taxpayer or reemployment tax agent is voluntarily enrolled to pay or to file by electronic means and will be required to pay that tax, surtax, surcharge, or fee or to file that tax return by electronic means in the upcoming calendar year.

(b) The notification by the Department will include:

1. Information on how to access and complete enrollment on the Department's Internet site; and
2. An explanation of the options from which the taxpayer or reemployment tax agent must choose to pay taxes or fees or to file tax returns by electronic means.

(2) Enrollment for e-Services Program requires the submission of the following information:

- (a) The taxpayer's or reemployment tax agent's business entity name;
- (b) The taxpayer's or reemployment tax agent's tax identification numbers assigned by the federal government and the Department, including tax account number if different from the tax identification numbers. Social Security Numbers are used by the Department as unique identifiers for the administration of Florida's taxes. Social Security Numbers obtained for tax administration purposes are confidential under Sections 213.053 and 119.071, F.S., and not subject to disclosure as public records.

(c) Tax type;

(d) The name, mailing address, telephone number, fax number, and e-mail address of a contact person who is responsible for electronic payments and/or electronic filing of returns for the taxpayer's or reemployment tax agent's business;

(e) Whether the contact person is an employee of the business or an independent tax preparer;

(f) If completed by an independent tax preparer or an reemployment tax agent, the preparer's taxpayer identification number or reemployment tax agent number;

(g) The tax and/or fee type(s) for which the taxpayer or reemployment tax agent is enrolling;

(h) The filing and payment method the taxpayer or reemployment tax agent requests; and

(i) The taxpayer's banking information, including the taxpayer's bank name, the bank routing number(s), the taxpayer's bank account number(s), and information stating whether the account is a savings or checking account and whether the account is a business account or a personal account (this information is not required if the taxpayer is requesting the ACH-credit method).

(3) By completing and submitting the enrollment information, the taxpayer or reemployment tax agent is applying to file tax returns and reports and make tax and fee payments to the Department electronically. In addition, by completing and submitting this enrollment request, the taxpayer or reemployment tax agent and the Department agree that:

(a) The same statute and rule sections that pertain to all paper documents filed by the taxpayer or reemployment tax agent govern an electronic return, report, or payment initiated electronically.

(b) The taxpayer's or reemployment tax agent's electronic transmission of such reports, returns, and payments must be made in a manner compatible with the Department's software, equipment, and facilities. Any failure to comply with this term will result in the taxpayer or reemployment tax agent being deemed to have failed to file a return or payment.

(c) Each tax return or payment or other remittance communicated electronically will be considered to be "in writing" and "written" to an extent no less than as if in paper, to be "signed," and to be an original.

(d)1. By typing his or her name on the signature line of an electronically-submitted enrollment and authorization agreement, the taxpayer or reemployment tax agent is declaring, under penalties of perjury, that he or she is authorized to sign on behalf of the applicant entity, and that he or she has personally reviewed the information provided, and that the facts stated are true.

2. The typed name of the taxpayer or reemployment tax agent or its authorized agent(s) affixed to a completed and properly submitted enrollment and authorization agreement will be deemed to appear on electronically filed tax returns, as if actually so appearing.

(e) The taxpayer or reemployment tax agent must notify the Department of any changes by accessing and completing a change request on the Department's Internet site, or completing and submitting a new Form DR-600, no later than 30 consecutive calendar days before the changes are intended to take effect.

(4) Upon receipt of enrollment information, the Department will assign confidential user information directly to the taxpayer or

reemployment tax agent enrolling.

*Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 2-17-15.*