

Florida State Tax Reporter, Florida, Sec. 212.11 Tax returns and regulations

[Click to open document in a browser](#)

FLORIDA STATUTES, TITLE XIV TAXATION AND FINANCE, CHAPTER 212 TAX ON SALES, USE, AND OTHER TRANSACTIONS

212.11(1)

212.11(1)(a) Each dealer shall calculate his or her estimated tax liability for any month by one of the following methods:

212.11(1)(a)1. Sixty percent of the current month's liability pursuant to this chapter as shown on the tax return;

212.11(1)(a)2. Sixty percent of the tax reported on the tax return pursuant to this chapter by a dealer for the taxable transactions occurring during the corresponding month of the preceding calendar year; or

212.11(1)(a)3. Sixty percent of the average tax liability pursuant to this chapter for those months during the preceding calendar year in which the dealer reported taxable transactions.

212.11(1)(b) For the purpose of ascertaining the amount of tax payable under this chapter, it shall be the duty of all dealers to file a return and remit the tax, on or before the 20th day of the month, to the department, upon forms prepared and furnished by it or in a format prescribed by it. Such return must show the rentals, admissions, gross sales, or purchases, as the case may be, arising from all leases, rentals, admissions, sales, or purchases taxable under this chapter during the preceding calendar month.

212.11(1)(c) However, the department may require:

212.11(1)(c)1. A quarterly return and payment when the tax remitted by the dealer for the preceding four calendar quarters did not exceed \$1,000.

212.11(1)(c)2. A semiannual return and payment when the tax remitted by the dealer for the preceding four calendar quarters did not exceed \$500.

212.11(1)(c)3. An annual return and payment when the tax remitted by the dealer for the preceding four calendar quarters did not exceed \$100.

212.11(1)(c)4. A quarterly return and monthly payment when the tax remitted by the dealer for the preceding four calendar quarters exceeded \$1,000 but did not exceed \$12,000.

The department is authorized to allow a dealer filing returns and paying tax under subparagraph 1., subparagraph 2., subparagraph 3., or subparagraph 4. to continue to use the same filing frequency, even though the dealer has paid tax in a filing period that is greater than the maximum amount allowed for such period. The dealer must submit a written request to the department to be continued on the same filing frequency, and such request must be based on an explanation that the tax amount submitted represents nonrecurring business activity.

212.11(1)(d) The department may authorize dealers who are newly required to file returns and pay tax quarterly to file returns and remit the tax for the 3-month periods ending in February, May, August, and November, and may authorize dealers who are newly required to file returns and pay tax semiannually to file returns and remit the tax for the 6-month periods ending in May and November.

212.11(1)(e) The department shall accept returns, except those required to be initiated through an electronic data interchange, as timely if postmarked on or before the 20th day of the month; if the 20th day falls on a Saturday, Sunday, or federal or state legal holiday, returns shall be accepted as

timely if postmarked on the next succeeding workday. Any dealer who operates two or more places of business for which returns are required to be filed with the department and maintains records for such places of business in a central office or place shall have the privilege on each reporting date of filing a consolidated return for all such places of business in lieu of separate returns for each such place of business; however, such consolidated returns must clearly indicate the amounts collected within each county of the state. Any dealer who files a consolidated return shall calculate his or her estimated tax liability for each county by the same method the dealer uses to calculate his or her estimated tax liability on the consolidated return as a whole. Each dealer shall file a return for each tax period even though no tax is due for such period.

212.11(1)(f)

212.11(1)(f)1. A taxpayer who is required to remit taxes by electronic funds transfer shall make a return in a manner that is initiated through an electronic data interchange. The acceptable method of transfer, the method, form, and content of the electronic data interchange, giving due regard to developing uniform standards for formats as adopted by the American National Standards Institute, the circumstances under which an electronic data interchange shall serve as a substitute for the filing of another form of return, and the means, if any, by which taxpayers will be provided with acknowledgments, shall be as prescribed by the department. The department must accept such returns as timely if initiated and accepted on or before the 20th day of the month. If the 20th day falls on a Saturday, Sunday, or federal or state legal holiday, returns must be accepted as timely if initiated and accepted on the next succeeding workday.

212.11(1)(f)2. The department may waive the requirement to make a return through an electronic data interchange due to problems arising from the taxpayer's computer capabilities, data systems changes, and taxpayer operating procedures. To obtain a waiver, the taxpayer shall demonstrate in writing to the department that such circumstances exist.

212.11(2) Gross proceeds from rentals or leases of tangible personal property shall be reported and the tax shall be paid with respect thereto in accordance with such rules and regulations as the department may prescribe.

212.11(3) Except as otherwise expressly provided for herein, it is hereby declared to be the intention of this chapter to impose a tax on the gross proceeds of all leases and rentals of tangible personal property in this state when the lease or rental is a part of the regularly established business, or the same is incidental or germane thereto.

212.11(4)

212.11(4)(a) Each dealer who is subject to the tax imposed by this chapter and who paid such tax for the preceding state fiscal year in an amount greater than or equal to \$200,000 shall calculate the amount of estimated tax due pursuant to this section for any month as provided in paragraph (1)(a).

212.11(4)(b) The amount of any estimated tax shall be due, payable, and remitted by electronic funds transfer by the 20th day of the month for which it is estimated. The difference between the amount of estimated tax paid and the actual amount of tax due under this chapter for such month shall be due and payable by the first day of the following month and remitted by electronic funds transfer by the 20th day thereof.

212.11(4)(c) Any dealer who is eligible to file a consolidated return and who paid the tax imposed by this chapter for the immediately preceding state fiscal year in an amount greater than or equal to \$200,000 or would have paid the tax in such amount if he or she had filed a consolidated return shall be subject to the provisions of this subsection notwithstanding an election by the dealer in any month to file a separate return.

212.11(4)(d) A dealer engaged in the business of selling boats, motor vehicles, or aircraft who made at least one sale of a boat, motor vehicle, or aircraft with a sales price of \$200,000 or greater in the previous state fiscal year may qualify for payment of estimated sales tax pursuant to the provisions of this paragraph. To qualify, a dealer must apply annually to the department prior to October 1, and,

if qualified, the department must grant the application for payment of estimated sales tax pursuant to this paragraph for the following calendar year. In lieu of the method for calculating estimated sales tax liability pursuant to subparagraph (1)(a)3., a qualified dealer must calculate that option as 60 percent of the average tax liability pursuant to this chapter for all sales excluding the sale of each boat, motor vehicle, or aircraft with a sales price of \$200,000 or greater during the state fiscal year ending the year in which the application is made. A qualified dealer must also remit the sales tax for each sale of a boat, motor vehicle, or aircraft with a sales price of \$200,000 or greater by either electronic funds transfer on the date of the sale or on a form prescribed by the department and postmarked on the date of the sale.

212.11(4)(e) The penalty provisions of this chapter, except s. 212.12(2)(f), apply to the provisions of this subsection.

212.11(5)

212.11(5)(a) Each dealer that claims any credits granted in this chapter against that dealer's sales and use tax liabilities shall submit to the department, upon request, documentation that provides all of the information required to verify the dealer's entitlement to such credits, excluding credits authorized pursuant to the provisions of [s. 212.17](#). All information must be broken down as prescribed by the department and shall be submitted in a manner that enables the department to verify that the credits are allowable by law. With respect to any credit that is granted in the form of a refund of previously paid taxes, supporting documentation must be provided with the application for refund and the penalty provisions of paragraph (c) do not apply.

212.11(5)(b) The department shall adopt rules regarding the forms and documentation required to verify credits against sales and use tax liabilities and the format in which documentation is to be submitted, which format may include magnetic tape or other means of electronic transmission.

212.11(5)(c) The department shall disallow any credit that is not supported by the information required under this subsection. In addition, the disallowed credit or any part of the credit disallowed is subject to a mandatory penalty of 25 percent and interest as provided for in [s. 212.12](#). A specific penalty of 25 percent of the otherwise available credit shall be applied to any credit for which the required information report is not received within 30 days after a written request from the department.

(As added by Ch. 26319, Laws 1949; as amended by Ch. 26871, Laws 1951; Ch. 57-398, Laws 1957; Ch. 63-253, Laws 1963; Ch. 65-371, Laws 1965; Ch. 65-420, Laws 1965; Ch. 67-180, Laws 1967; Ch. 68-27, Laws 1968; Ch. 69-222, Laws 1969; Ch. 69-106, Laws 1969; Ch. 73-85, Laws 1973; Ch. 75-50, Laws 1975; Ch. 78-59, Laws 1978; Ch. 78-250, Laws 1978; Ch. 81-319, Laws 1981; Ch. 83-310, Laws 1983; Ch. 84-549, Laws 1984; Ch. 85-120, Laws 1985; Ch. 85-142, Laws 1985; Ch. 85-342, Laws 1985; Ch. 86-152, Laws 1986; Ch. 86-168, Laws 1986; Ch. 87-6, Laws 1987; Ch. 87-101, Laws 1987; Ch. 87-239, Laws 1987; Ch. 87-548, Laws 1987; Ch. 90-132, Laws 1990; Ch. 91-112, Laws 1991; Ch. 94-353, Laws 1994; Ch. 95-147, Laws 1995; Ch. 96-395, Laws 1996; Ch. 96-397, Laws 1996; Ch. 97-99, Laws 1997; Ch. 97-221, Laws 1997; Ch. 98-342, Laws 1998; Ch. 99-208, Laws 1999; Ch. 99-239, Laws 1999; Ch. 2000-355, Laws 2000; Ch. 2002-218 (S.B. 426), Laws 2002, effective May 1, 2002; Ch. 2005-280 (H.B. 1813), Laws 2005, effective July 1, 2005.)