



FLORIDA

**Indian Tribe Election of Payment Method
Under the Florida Reemployment Tax Law ***

Name:	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> RT Account Number
Legal Entity:	
Street Address:	
City, State ZIP:	

As an Indian tribe, we hereby elect, in accordance with section 443.1315, Florida Statutes, the option checked below as our method of paying for the reemployment assistance benefits paid to our former employees.

The method is to be effective - -
M M D D Y Y

1. Reimbursable Method

(a) As a newly liable employer we elect the reimbursable method of payment for reemployment assistance benefits.

- Tribe as a whole
- Individual tribal unit
- ** Combination of tribal units

(b) As an already liable employer we elect to change from the tax rate method to the reimbursable method of payment for reemployment assistance benefits.

- Tribe as a whole
- Individual tribal unit
- ** Combination of tribal units

2. Tax Rate Method

(a) As a newly liable employer we elect the tax rate method of payment for reemployment assistance benefits.

(b) As an already liable employer we elect to change from the reimbursable method of payment for reemployment assistance benefits to the tax rate method.

* Formerly Unemployment Tax

** Please attach a list (if applicable) for each tribal unit including the name, address and Florida reemployment tax account number. If the tribal unit has not been assigned a reemployment tax account number, you must complete a *Florida Business Tax Application (DR-1)*.

**Read the information on page two of this form carefully
before selecting a method of payment.**



An Indian tribe changing from the reimbursable to the tax rate method will be required to pay under both methods until wages paid under the reimbursable method are out of the base period of claims. Invoices for reimbursement will be due, if there are charges, as well as tax payments for the quarterly reports.

Each of the options is for a mandatory period of two calendar years. Written application to terminate one method and change to another must be received at least 30 days prior to January 1 of the year for which the election is to be effective.

Under both payment methods, an *Employer's Quarterly Report* (RT-6, formerly UCT-6) must be filed within 30 days following the end of each calendar quarter. Any report not filed or filed late will be assessed a \$25.00 penalty for each 30 days, or fraction thereof, that the report is delinquent, in addition to any other penalties that may be applicable.

Payment of tax is required with the RT-6 for the tax rate method of payment. Failure to pay timely will result in an interest charge. In addition, failure to make full payment within the prescribed timeframe under the reimbursable method

- (a) will cause the Indian tribe to be liable for taxes under the Federal Reemployment Tax Act,
- (b) will cause the Indian tribe to lose the option to make payments in lieu of contributions, and
- (c) could cause the Indian tribe to be excepted from the definition of "employer" and services in the employ of the Indian tribe provided to be excepted from employment.

Payment of amount due under the reimbursable method is required within 30 days of the date mailed, shown on the *Quarterly Reimbursement Invoice* (RT-29, formerly UCT-29).

If the reimbursable method is selected, you must execute and file an *Indian Tribe Reemployment Tax Surety Bond* (RT-40, formerly UCT-40) within 90 days. The application will not be processed until the surety bond is received.

Signature:	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> M M D D Y Y
Title:	<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Telephone Number

**Have you checked the payment option on the front of this form?
For this form to be valid, the effective date for method of payment
and your signature must be included.**

Mail completed form to:

Account Management
Florida Department of Revenue
PO Box 6510
Tallahassee FL 32314-6510