



# Employer's Quarterly Report Instructions

**Registration** – If you do not have a reemployment tax account number, you are required to register to report and pay tax in Florida before filing the *Employer's Quarterly Report* (RT-6). To register online, go to our website at [www.myflorida.com/dor](http://www.myflorida.com/dor).

**Filing Reports** – Every employer who is liable for filing quarterly under the Florida reemployment assistance program law, must complete and file the *Employer's Quarterly Report* (RT-6, formerly UCT-6). The report should cover only employment for the employer during a single calendar quarter.

If wages are paid but NO TAX IS DUE, an *Employer's Quarterly Report* (RT-6) still must be completed and filed timely.

**No Employment** – A registered employer who had no employees or paid no wages during the quarter must still complete, sign, and return the *Employer's Quarterly Report* (RT-6, formerly UCT-6). If you need to cancel your registration, contact us.

**Electronic Filing and Paying** –The Department of Revenue offers the convenience of using our free website to file and pay reemployment tax. To enroll, or get more information, go to the website at [www.myflorida.com/dor](http://www.myflorida.com/dor). After you complete your electronic enrollment we will send you a User ID, PIN/Password, and instructions based on the filing/payment method you choose. Once you are set up to file/pay electronically, you will not receive paper reports from the Department. Please do not mail a paper report if you file electronically.

**Due Dates** – The original report must be filed and the tax due paid, if applicable, no later than the last day of the month following the end of the quarter (Penalty After Date): **April 30, July 31, October 31, and January 31**. If you are paying by EFT or Internet, you must initiate the payment by 5:00 p.m., ET, on the business day prior to the due date for your payment to be considered timely. **Reports** must be electronically date stamped (submission or transmission date) on or before the "Penalty After Date" of any given quarter. Keep the confirmation/trace number or acknowledgement in your records.

**Employer Changes/Adjustments** – DO NOT make adjustments for prior quarters on the current quarter's report. Adjustments to prior quarters must be done by completing a *Correction to Employer's Quarterly or Annual Domestic Report* (RT-8A, formerly UCT-8A). Addresses may be changed online at [www.myflorida.com/dor](http://www.myflorida.com/dor) or by downloading and completing an *Employer Account Change Form* (RTS-3, formerly UCS-3).

**Certification/Signature/Paid Preparer** – The report must be signed by (1) the individual owner, (2) the corporate president, treasurer, or other principal officer, (3) partner or member/managing member, and/or (4) a responsible and duly authorized agent of the employer. Complete the paid preparer information, if applicable.

**Line 1** – Enter the total number of full-time and part-time employees subject to this chapter who worked during or received pay for the payroll period including the 12th of each month.

**Line 2** – Enter the total GROSS WAGES paid (before deductions), including salaries, commissions, bonuses, vacation and sick pay, back pay awards, and the cash value of all remuneration paid in any medium other than cash. Tips and gratuities are wages when included by the employer to meet minimum wage requirements and/or when the employee receives and reports in writing to the employer \$20 or more per month. Gross wages should not include wage items specifically exempt per section 443.1217(2)(b)-(g), Florida Statutes. Note that Line 2, Gross Wages, appears on both the report and the payment coupon.

**Line 3** – Enter the amount of EXCESS WAGES for this quarter. Excess wages are wages exceeding \$7,000 paid to each employee in a calendar year. The following should be considered when determining excess wages: (1) Wages reported to another state by the same employer for an employee. See *Employer's Quarterly Report for Out-of-State Taxable Wages* (RT-6NF, formerly UCT-6NF); (2) Wages paid by your predecessor during the calendar year, if you are the legal successor.

**Note:** Florida law decreased the taxable wage base from \$8,000 to \$7,000 beginning with the January 1 through March 31, 2015 quarter. The taxable wage base is \$8,000 for quarters ending between January 1, 2012 and January 1, 2015, and \$7,000 for quarters ending before January 1, 2012.

**Line 4** – Enter the taxable wages paid this quarter (Line 2 minus Line 3), which should equal the total of all Line 13b entries.

**Line 5** – Enter tax due. Multiply Line 4 by tax rate.

**Line 6** – If this report is past due, compute penalty of \$25 for each 30 days or fraction thereof that the report is delinquent (see Due Dates).

**Line 7** – If tax due from Line 5 is not paid by the end of the month following the report quarter, interest is owed on tax due. Florida law provides a floating rate of interest for late payments of taxes and fees due. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and posted online at: [www.myflorida.com/dor](http://www.myflorida.com/dor).

**Line 8** – Enter \$5 if you file and pay on time and choose to pay your quarterly tax due in installments. This \$5 fee is payable **only** with the first installment; one time per calendar year. You do not owe this fee if you are paying 100% of the Total Amount Due (Line 9a) now.

**Line 9a** – Enter the sum of Lines 5, 6, 7, and 8. If the total is less than \$1, send the report with no payment.

**Line 9b** – Enter the total due from Line 9a on Line 9b **unless** you choose to make installment payments. If you choose installments, enter the installment amount due for this quarterly report only on Line 9b. Note that Line 9b, Amount Enclosed, appears on both the report and the payment coupon. The chart below shows how to compute your installment payment.

Quarter Ending	Installment Amount on Tax Due (Line 5)	Installment Due Date(s)
03/31	1/4 of Tax Due	04/30, 07/31, 10/31, 12/31
06/30	1/3 of Tax Due	07/31, 10/31, 12/31
09/30	1/2 of Tax Due	10/31, 12/31

Installment payments for quarters other than this quarter must be made on an *Employer's Reemployment Tax Installment Coupon* (RT-6INST, formerly UCT-6INST).

**Line 10** – Enter each employee's social security number (NINE digits – Do not suppress the leading zeros). Every employee, regardless of age, is required to have a social security number. If the employee's valid social security number is not included, no credit will be given for previously reported taxable wages, and the first (up to) \$7,000 of wages on this quarterly report will be taxed at your tax rate.

**Line 11** – Enter each employee's last name, first name, and middle initial.

**Line 12a** – Enter each employee's gross wages paid this quarter as defined in Line 2.

**Line 12b** – Enter each employee's taxable wages paid this quarter as defined in Line 4. Only the first \$7,000 paid to each employee per calendar year is subject to the Florida reemployment tax.

**Line 13a** – Enter total gross wages (add Lines 12a only). Total this page only. Include this and totals from additional pages in Line 2 on page 1 of RT-6, formerly UCT-6.

**Line 13b** – Enter total taxable wages (add Lines 12b only). Total this page only. Include this and totals from additional pages in Line 4 on page 1 of RT-6, formerly UCT-6.

RT-6 reports filed with missing or invalid social security numbers, or illegible entries are subject to an Incomplete/Erroneous penalty.

You can sign up to receive quarterly emails reminding you to file and pay your reemployment tax. Go to [www.myflorida.com/dor](http://www.myflorida.com/dor) and select "Subscribe to our publications."

**Forms** – Forms and additional information are available online or call 800-352-3671 for assistance.



# Employer Account Change Form

RTS-3  
R. 12/15  
Rule 73B-10.037  
Florida Administrative Code  
Effective Date 11/14

If you need to report a change in legal entity or a change in ownership, you must submit a new Florida Business Tax Application (DR-1).



### Section 1: Identify your tax account. To ensure changes are made to the correct account, please complete the following information.

Account Name (name of business or individual):		RT Account Number:
Mailing Address:		Business Partner Number:
City/State/ZIP:		Tax Certificate Number:
Email Address:		Federal Identification Number:
Telephone Number:	Extension:	Fax Number:

### Section 2: Tax Type. This change applies to reemployment tax "RT" (formerly unemployment tax). However, if you wish to apply this change to your other tax accounts, please check the applicable boxes below.

<input type="checkbox"/> Corporate Income Tax	<input type="checkbox"/> Gross Receipts Tax	<input type="checkbox"/> Communications Services Tax	<input type="checkbox"/> Sales and Use Tax
<input type="checkbox"/> Motor Fuels Tax	<input type="checkbox"/> Documentary Stamp Tax	<input type="checkbox"/> Solid Waste Fees and Surcharge	<input type="checkbox"/> E-911 Tax

### Section 3: Change your address. Select the address type and provide the new address information.

Address Type: (choose one or more)	<input type="checkbox"/> Business Location Address	<input type="checkbox"/> RT Benefit/Claims Notice	<input type="checkbox"/> RT Tax Rate Notice
	<input type="checkbox"/> Mailing Address	<input type="checkbox"/> Employer's Quarterly Report	
New Address Information: (name of business or individual)			
Mailing Address:			
City/State/ZIP:		Fax Number:	
Email Address:		Telephone Number:	Extension:

### Section 4: Change your account status. Request to inactivate, reactivate or cancel your account. Check the box next to the appropriate action and provide the date this action becomes effective.

Action Requested: (choose only one)	<input type="checkbox"/> Inactivate - I have temporarily suspended business operations; I have no employees
	<input type="checkbox"/> Reactivate - My business is now active; I am again paying wages
	<input type="checkbox"/> Cancel - I have no plans for future business activity; cancellations can not be reversed
Effective date of action:	

### Section 5: Corporate name change. I have changed my corporate name.

Corporate name changed to:	Effective date:
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### Section 6: Leasing Employees. I am leasing all or part of my employees.

<input type="checkbox"/> Leasing all of my employees	Leasing Company's RT Account Number:
<input type="checkbox"/> Leasing part of my employees	Leasing Company's Federal Identification Account Number:
Date I began leasing employees:	Leasing Company's DBPR License Number:

### Section 7: Sign and date

I certify that I am legally authorized to make these changes with respect to the account number shown above.	
Signature:	Date:
Title:	Telephone Number:

Sign, date, and mail this Employer Account Change Form to:  
Florida Department of Revenue  
P.O. Box 6510  
Tallahassee FL 32314-6510

or fax to:  
850-245-5896

Call 800-352-3671 for assistance.  
Information and forms are available on our website at:  
[www.myflorida.com/dor](http://www.myflorida.com/dor)