



Employer's Quarterly Report Instructions

UCT-6N
R. 01/07

Registration – If you do not have an unemployment tax account number, you are required to register to report and pay tax in Florida before filing the *Employer's Quarterly Report* (Form UCT-6). To register online, go to www.myflorida.com/dor/ or you may download the *Application to Collect and/or Report Tax in Florida* (Form DR-1) from www.myflorida.com/dor/forms/download/.

Filing Reports – Every employer who is liable for filing quarterly under the Florida unemployment compensation law, must complete and file the *Employer's Quarterly Report*. The report should cover only employment for the employer during the preceding calendar quarter.

Electronic Filing and Paying – The Department offers the convenience of using our free and secure Internet site to file and pay unemployment tax, or you may purchase software from an approved vendor to file and pay electronically. The Department also offers TeleFile for employers with 15 or fewer employees. Call 877-829-1001 to TeleFile.

Agents filing and paying on behalf of 100 or more clients or employers with 10 or more employees during any quarter of the state's previous fiscal year (July 01 – June 30) are REQUIRED to file and pay taxes electronically by law. Failure to do so may result in an assessment of penalty.

To enroll, or for more information, go to the Department of Revenue's Internet site at: www.myflorida.com/dor/eservices. Upon completion of your electronic enrollment you will receive a User ID and PIN/Password for electronic filing and/or paying and the Department will send you instructions based on the filing/payment method selected during enrollment.

NOTE: Once you become obligated to file electronically, you will no longer receive paper reports. If you file electronically, DO NOT mail a paper report.

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 making your payment 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. **Returns** must be electronically date stamped (submission or transmission date) on or before the "penalty after date" of any given quarter. Retain the confirmation/trace number or acknowledgement in your records.

Reminder – A quarterly tax report MUST be submitted timely, even if no tax is due.

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*. If you need to cancel your registration contact the Department.

Employer Changes/Forms/Adjustments – Call 800-482-8293 to obtain forms, receive assistance, or report changes which affect the business as currently established with the Department. DO NOT make adjustments for prior quarters on the current quarter's report. Adjustment to prior quarters must be done by completing a *Correction to Employer's Quarterly or Annual Domestic Report* (Form UCT-8A). Addresses may be changed online at www.myflorida.com or by completing an *Employer Account Change Form* (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 covered full-time and part-time employees who performed services 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.

Line 3 – Enter the amount of this quarter's wages exceeding \$7,000 paid to each employee year this calendar year. (Only the first \$7,000 paid to each employee per calendar year is subject to the Florida unemployment tax.) The following should be considered when determining excess wages: (1)Wages reported to another state by the same employer for an employee; (2)Wages paid by your predecessor during the calendar year, if you are the legal successor.

EXAMPLE: John Doe, the only employee, earns \$3,000 per quarter. His wages should be reported as shown below:

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Gross Wages (Line 2)	\$3,000	\$3,000	\$3,000	\$3,000
Excess Wages (Line 3)	\$0	\$0	\$2,000	\$3,000
Taxable Wages (Line 4)	\$3,000	\$3,000	\$1,000	\$0

Line 4 – Enter the taxable wages paid for the quarter (Line 2 minus Line 3).

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 month, or fraction of a month, that the report is delinquent (see Due Dates above).

Line 7 – If tax due from Item 5 is not paid by the end of the month following the report quarter, compute interest of 1% (.01) per month from the due date until the tax is paid.

Line 8 – Enter the total amount of Lines 5, 6, and 7. If you are not required to pay by electronic means, make check payable to Florida U.C. Fund and enclose the check with this report. Write your employer account number on your check. If less than \$1, no remittance is necessary.

Line 9 – 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 does not have one, an application must be made immediately, by the individual, to a social security field office or any United States Post Office.

Line 10 – Enter each employee's last name, first name, and middle initial.

Line 11 – Enter each employee's gross wages as defined in Line 2.

Line 12 – Enter the total gross wages for this page. All wages from this page and any attached pages must be included in Line 2 on the front of the UCT-6.



Hate paperwork? We can help!

File and pay your Florida unemployment tax **online**.

It's fast, easy, accurate and secure.

Internet Address: www.myflorida.com/dor/eservices
Call 800-482-8293 for assistance.