



Florida e-Services Programs Calendar of Due Dates for 2008

- The banking process requires one business day to complete an electronic payment; therefore, the initiation of a return with payment, or payment only, must be completed before 5:00 p.m., Eastern Time (ET), on the date shown below. See your tax or fee instructions for the appropriate filing date for your returns and reports.
- Initiations completed after 5:00 p.m., ET, will be processed the next business day.
- You may initiate and schedule your electronic payments up to 30 days in advance. The payment will be held in the system until the date you specify.
- If you only make payments electronically, you must also mail in the appropriate return/report in a timely manner.
- Tax due dates that occur on a weekend or holiday are moved forward to the following business day. However, initiation dates for electronic payments are moved back to ensure that the funds are received by the state on the tax due date. State-recognized holidays are listed on the reverse side.
- Payments initiated through software programs can generally follow this calendar. However, you should contact your software vendor for any internal deadlines that might exist.

Tax or Fee	Initiate payment no later than 5:00 p.m., ET on	Deadlines for initiating payments so they are paid on time											
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Sales Tax	Initiate payment no later than 5:00 p.m., ET on	18	19	19	18	19	19	18	19	19	17	19	19
Solid Waste & Surcharge	Initiate payment no later than 5:00 p.m., ET on	18	19	19	18	19	19	18	19	19	17	19	19
Communications Services Tax	Initiate payment no later than 5:00 p.m., ET on	18	19	19	18	19	19	18	19	19	17	19	19
Fuel Taxes/Pollutants Tax	Initiate payment no later than 5:00 p.m., ET on	18	19	19	18	19	19	18	19	19	17	19	19
Unemployment Tax	Initiate payment no later than 5:00 p.m., ET on	30			29			30			30		
Insurance Premium Tax	Initiate payment no later than 5:00 p.m., ET on			02/29	14		13				14		
Corporate Income Tax (as applicable)	Initiate payment no later than 5:00 p.m., ET on	12/31/07	01/31	02/29	03/31	04/30	05/30	06/30	07/31	08/29	09/30	10/31	11/26
Documentary Stamp Tax	Initiate payment no later than 5:00 p.m., ET on	18	19	19	18	19	19	18	19	19	17	19	19
Gross Receipts Tax (utilities)	Initiate payment no later than 5:00 p.m., ET on	18	19	19	18	19	19	18	19	19	17	19	19
Miami-Dade County Lake Belt Fees	Initiate payment no later than 5:00 p.m., ET on	18	19	19	18	19	19	18	19	19	17	19	19
DR-144 Oil & Sulfur/Gas & Sulfur Producers or Production	Initiate payment no later than 5:00 p.m., ET on		22			23			22			24	
DR-144ES Gas & Sulfur Producers or Production Estimates	Initiate payment no later than 5:00 p.m., ET on	24	22	24	24	23	24	24	22	24	24	24	24
DR-145 Oil Production	Initiate payment no later than 5:00 p.m., ET on	24	22	24	24	23	24	24	22	24	24	24	24
DR-142 Solid Minerals Producers Severance Tax	Initiate payment no later than 5:00 p.m., ET on				03/31								
DR-142ES Severance Tax Estimates	Initiate payment no later than 5:00 p.m., ET on	12/31/07				04/30		06/30			09/30		

**Please see reverse side for additional categories and holiday schedule.

Tax or Fee		Deadlines for initiating payments so they are paid on time											
		JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC
Retirement Contributions (except universities)	Initiate payment no later than 5:00 p.m., ET on	7	6	6	4	6	5	7	6	5	6	6	4
DSGI and OAP/ORP Retirement Contributions	Initiate payment no later than 5:00 p.m., ET on	Three business days prior to the warrant date.											
Beverage: Beer, Wine, Liquor	Initiate payment no later than 5:00 p.m., ET on	9	8	7	9	9	9	9	8	9	9	7	9
Beverage/Surcharge	The alcoholic beverage surcharge was repealed effective July 1, 2007. All delinquent reports and payments remain due and payable.												
Tobacco	Initiate payment no later than 5:00 p.m., ET on	9	8	7	9	9	9	9	8	9	9	7	9
Pari-Mutuel (includes slot receipts)	Initiate payment no later than 5:00 p.m., ET on	12/31/07	5	4	1	6	3	1	5	2	09/30	4	2
	Initiate payment no later than 5:00 p.m., ET on	8	12	11	8	13	10	8	12	9	7	10	9
	Initiate payment no later than 5:00 p.m., ET on	15	19	18	15	20	17	15	19	16	14	18	16
	Initiate payment no later than 5:00 p.m., ET on	22	26	25	22	27	24	22	26	23	21	25	23
	Initiate payment no later than 5:00 p.m., ET on	29			29			29		30	28		30

State of Florida Holiday Schedule for 2008		
Holiday	Day Observed	Date Observed
New Year's Day (2008)	Tuesday	January 01, 2008
M. L. King, Jr. Day	Monday	January 21, 2008
Presidents' Day	Monday	February 18, 2008*
Memorial Day	Monday	May 26, 2008
Independence Day	Friday	July 04, 2008
Labor Day	Monday	September 01, 2008
Columbus Day	Monday	October 13, 2008*
Veterans' Day	Tuesday	November 11, 2008
Thanksgiving Day	Thursday & Friday	November 27 & 28, 2008
Christmas Day	Thursday	December 25, 2008
New Year's Day (2009)	Thursday	January 01, 2009
*Indicates Banks Closed, State e-Services Office Open Monday - Friday 8 a.m. to 5 p.m., ET		