



TIP

Tax Information Publication

TIP # 04A01-05
Date Issued:
06/10/04

2004 Sales Tax Holiday

July 24, 2004, through August 1, 2004



Do you sell books, clothing, footwear, accessories, school supplies?

If you sell books, clothing, footwear, certain accessories, or certain school supplies in the state of Florida, this new law may impact your business.



Florida law provides that no sales tax or discretionary sales surtax (also known as local option sales tax) will be collected on sales of books, clothing, footwear, and certain accessories having a selling price of \$50.00 or less; or on certain school supplies having a selling price of \$10.00 or less. This exemption is for the period from 12:01 a.m., July 24, 2004, through midnight, August 1, 2004.

The sales tax exemption applies to each eligible book or item of clothing selling for \$50.00 or less, and each eligible school supply selling for \$10.00 or less. The exemption applies regardless of how many items are sold on the same invoice to a customer. However, the exemption does not apply to books or to any item of clothing selling for more than \$50.00, or to any school supply selling for more than \$10.00.

Inside this TIP:

- Gift certificates pg. **2**
- Coupons, rebates, and discounts pg. **3**
- Refunds pg. **3**
- Rainchecks pg. **3**
- Exchanges pg. **3**
- Mail orders pg. **4**
- Layaways pg. **4**
- Records and reporting pg. **4**
- List of items and their taxable status pg. **5**

“School supplies” mean pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, protractors, compasses, and calculators.

“Book” means a set of printed sheets bound together and published in a volume. The term “book” does not include newspapers, magazines, other periodicals, or audio books.

Books are different from periodicals in that books, in addition to the above, are also generally identified with an International Standard Book Number (ISBN), while periodicals are dated and generally have an issue number, but not an ISBN number.

“Clothing” means any article of wearing apparel, including all footwear (except skis, swim fins, roller blades, and skates), intended to be worn on or about the human body. However, “clothing” does not include watches, watchbands, jewelry, umbrellas, handkerchiefs, or sporting equipment. A representative list of items is included in this publication.

This exemption does not apply to sales of books, clothing, or school supplies within a theme park, entertainment complex, public lodging establishment, or airport.

“Theme park or entertainment complex” means a complex comprised of at least 25 contiguous acres owned and controlled by the same business entity and which contains permanent exhibitions and a variety of recreational activities and has a minimum of one million visitors annually.

“Public lodging establishment” means any unit, group of units, dwelling, building, or group of buildings within a complex of buildings, which is rented to guests more than three times in a calendar year for periods of less than 30 days or one calendar month, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests.

“Airport” means any area of land or water, or any man-made object or facility located thereon, which is used, or intended for use, for the landing and takeoff of aircraft, and any appurtenant areas which are used, or intended for use, for airport buildings or other airport facilities or rights-of-way, together with all airport buildings and facilities located thereon.

Applying the law to sales transactions

Articles normally sold as a unit



Articles that are normally sold as a unit must continue to be sold in that manner; they cannot be separately stated, and sold as individual items, in order to obtain the exemption.

Example 1: A pair of shoes normally sells for \$80.00. The pair cannot be split in order to sell each shoe for \$40.00 to qualify for the exemption.

Example 2: A suit is normally priced at \$125.00 on a single price tag. The suit cannot be split into separate articles so that any of the components may be sold for \$50.00 or less in order to qualify for the exemption. However, components that are normally priced as separate articles may continue to be sold as separate articles and qualify for the exemption if the price of an article is \$50.00 or less.

Example 3: A pen and pencil set is normally priced at \$18.00 on a single price tag. The set cannot be split into separate articles so that either of the components may be sold for \$10.00 or less.

Example 4: A set of five books normally sells for \$199.95. The set cannot be split into separate articles so that each book sells for \$50.00 or less.

When exempt items are normally sold together with taxable merchandise as a set or single unit, the full price is subject to sales tax.

Example 1: A gift set consisting of a wallet and key chain is sold for a single price of \$35.00. Although the wallet would otherwise be exempt during the nine-day exemption period, the full price of the gift set is taxable because the key chain is taxable.

Example 2: A desk set consisting of a stapler and a pair of scissors is sold for a single price of \$9.95. Although the scissors would otherwise be exempt during the exemption period, the full price of the desk set is taxable because the stapler is taxable.

The total price of items advertised as “buy one, get one free,” or “buy one, get one for a reduced price,” cannot be averaged in order for both items to qualify for the exemption.

Example 1: A retailer advertises pants as “buy one, get one free.” The first pair of pants is priced at \$70.00; the second pair of pants is free. Tax is due on \$70.00. The store cannot sell each pair of pants for \$35.00 in order for the items to qualify for the exemption. However, the retailer may advertise and sell the items for 50% off, selling each pair of \$70.00 pants for \$35.00, making each pair eligible for the exemption.

Example 2: A retailer advertises shoes as “buy one pair at the regular price, get a second pair for half price.” The first pair of shoes is sold for \$60.00; the second pair is sold for \$30.00 (half price). Tax is due on the \$60.00 shoes, but not on the \$30.00 shoes. The store cannot sell each pair of shoes for \$45.00 in order for the items to qualify for the exemption. However, a retailer may advertise each pair for 25% off, thereby selling each pair of \$60.00 shoes for \$45.00, making each pair eligible for the exemption.

The sale of a gift certificate is not taxable. Eligible items purchased during the exemption period using a gift certificate will qualify for the exemption, regardless of when the gift certificate was purchased. Eligible items purchased after the exemption period using a gift certificate are taxable even if the gift certificate was purchased during the exemption period. A gift certificate cannot be used to reduce the selling price of a book or an item of clothing to \$50.00 or less, or a school supply item to \$10.00 or less, in order for the item to qualify for the exemption.

Sets containing both exempt and taxable items



Buy one, get one free or for a reduced price



Gift certificates

When a customer purchases an eligible item during the exemption period, then later exchanges the item for the same item (different size, different color, etc.), no additional tax will be due even if the exchange is made after the exemption period.

When a customer purchases an eligible item during the exemption period, then later returns the item and receives credit on the purchase of a different item, the appropriate sales tax will apply to the full sales price of the newly purchased item.

Example 1: During the exemption period, a customer purchases a \$50.00 dress that qualifies for the exemption. Later, during the exemption period, the customer exchanges the \$50.00 dress for a \$75.00 dress. Tax is due on the \$75.00 dress. The \$50.00 credit from the returned item cannot be used to reduce the sales price of the \$75.00 item to \$25.00 for exemption purposes.

Example 2: A customer purchases a \$35.00 shirt during the exemption period. After the exemption period, the customer exchanges the shirt for a \$35.00 jacket. Since the jacket was not purchased during the exemption period, tax is due on the \$35.00 price of the jacket.

A customer who pays sales tax to a dealer on an eligible item when no tax is due must secure a refund of the tax from the dealer and not from the Department of Revenue.

When a customer returns an eligible item during the period of July 24, 2004, through September 30, 2004, tax will be refunded only if the customer produces a receipt or invoice showing tax was paid on the item or the retailer has sufficient documentation to show that tax was paid on the specific item.

Manufacturers' coupons do not reduce the sales price of an item. Therefore, a manufacturer's coupon cannot be used to reduce the selling price of a book or an item of clothing to \$50.00 or less, or of a school supply item to \$10.00 or less, in order to qualify for the exemption.

Example: A jacket sells for \$55.00. The customer has a \$10.00 manufacturer's coupon good for the purchase of the jacket. The manufacturer's coupon does not reduce the sales price of the jacket. Tax is due on \$55.00 even though the customer only pays the retailer \$45.00 for the jacket.

Store coupons and discounts reduce the sales price of an item. Therefore, a store coupon or discount can be used to reduce the sales price of an eligible item to \$50.00 or less, or a school supply item to \$10.00 or less, in order to qualify for the exemption.

Example: A customer buys a \$400.00 suit and a \$55.00 shirt. The retailer is offering a 10% discount. After applying the 10% discount, the final sales price of the suit is \$360.00, and the sales price of the shirt is \$49.50. The suit is taxable (it is over \$50.00) and the shirt is exempt (it is less than \$50.00).

Rebates occur after the sale and do not affect the sales price of an item purchased.

Example: A jacket sells for \$55.00. The customer receives a \$10.00 rebate from the manufacturer. The rebate occurs after the sale so it does not reduce the sales price of the jacket. Tax is due on \$55.00.

Eligible items purchased during the exemption period using a rain check will qualify for the exemption regardless of when the rain check was issued. However, issuance of a rain check during the exemption period will not qualify an eligible item for the exemption if the item is actually purchased after the exemption period.

For Consolidated Accounts Only

If you are a consolidated filer (your sales tax account begins with **80**), only one TIP is being mailed to the address listed on this TIP. This will enable *you* to communicate directly with each of your store locations. Please make certain you notify your individual store locations regarding this sales tax holiday and the specific provisions contained in this TIP.

Posters and copies of the TIP are available online @ www.myflorida.com/dor

Exchanging a tax-exempt purchase after August 1



Refunds

Time limit on tax refunds to the customer

Coupons, rebates and discounts



Rain checks



Layaway sales



A layaway sale is a transaction in which merchandise is set aside for future delivery to a customer who makes a deposit, agrees to pay the balance of the purchase price over a period of time and, at the end of the payment period, receives the merchandise. For purposes of this exemption, eligible items will qualify for the exemption if a retailer and a customer enter into a contract for a layaway sale during the exemption period, the customer makes the usual deposit in accordance with the retailer's layaway policy, and the merchandise is segregated from the retailer's inventory. Also, if final payment on a layaway order is made and the merchandise is given to the customer during the exemption period, that sale of eligible items will qualify for the exemption.

Rentals

Rentals of eligible items do not qualify for the exemption.

Mail-order sales



For purposes of this exemption, eligible items purchased by mail order (including transactions over the Internet) will receive the exemption if the order is accepted by the mail-order company during the exemption period for immediate shipment. When the acceptance of the order by the mail-order company occurs during the exemption period, the exemption will apply even if delivery is made after the exemption period.

An order is accepted by the mail-order company when the mail-order company has taken an action to fill the order for immediate shipment. Actions to fill an order include placing an "in date" stamp on a mail-order or assigning an "order number" to a telephone order.

An order is considered to be for immediate shipment when delayed shipment is not requested by the customer. An order is for immediate shipment notwithstanding that the shipment may be delayed because of a backlog of orders or because stock is currently unavailable to, or on back order by, the company.

Shipping and handling

Shipping and handling charges are included as part of the sales price of the eligible item, whether or not separately stated. If multiple items are shipped on a single invoice, to determine if any items qualify for the exemption, the shipping and handling charge must be proportionately allocated to each item ordered and separately identified on the invoice.

Repairs and alterations

Repairs to eligible items do not qualify for the exemption. Alterations to eligible items do not qualify for the exemption even though alterations may be sold, invoiced, and paid for at the same time as the item to be altered.

Example: A customer purchases a pair of pants for \$49.00 and pays \$5.00 to the retailer to have the pants cuffed. The \$49.00 charge for the pants is exempt; however, tax is due on the \$5.00 alterations charge.

Records and reporting

No special record keeping or reporting is necessary. Records should be maintained as currently required by law.

For Bay County Dealers Only

Panama City and Panama City Beach impose upon retailers a merchant's license fee or similar gross receipts tax or fee, which may be passed on to the customer. The merchant's license fee is included in the sales price of each item whether or not the fee is separately stated on the invoice.

Example: A handbag sells for \$49.95. The separately stated 1% gross receipts fee for this item is \$0.50. Since the gross receipts fee is part of the sales price of the item (\$50.45), the handbag will not qualify for the exemption.

EXAMPLE	
Price of handbag	\$ 49.95
1% merchant's license fee	\$ 0.50
Taxable value of handbag	\$ 50.45

List of taxable and exempt items

for the period 12:01 a.m., July 24, 2004, through midnight, August 1, 2004.

The 2004 Florida Legislature enacted and the Governor approved a tax-free period directing that:

No sales tax shall be collected on sales of books, clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, having a selling price of \$50 or less, or on sales of certain school supplies having a selling price of \$10 or less, during the period from 12:01 a.m., July 24, 2004, through midnight, August 1, 2004. Clothing means any article of wearing apparel, including all footwear, except skis, swim fins, roller blades, and skates, intended to be worn on or about the human body. Clothing does not include watches, watchbands, jewelry, umbrellas, handkerchiefs, or sporting equipment. Book means a set of printed sheets bound together and published in a volume. The term book does not include newspapers, magazines, other periodicals, or audio books. School supplies means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, protractors, compasses, and calculators.

The following is a list of clothing and accessory items and their taxable (T) or exempt (E) status during the tax free period if they are sold for \$50.00 or less.

T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt	T/E	Item	T=Taxable E= Exempt
A			T	Bowling shoes (rented)		F		
T	Accessories (generally)		E	Bow ties		E	Fanny packs	
E	Barrettes and bobby pins		E	Braces and supports worn to correct or alleviate a physical incapacity or injury*		T	Fins	
E	Belt buckles		E	Bras		T	Fishing boots (waders)	
E	Bow ties		T	Briefcases		E	Fishing vests (nonflotation)	
E	Hair bows, clips, and bands		C			T	Football pads	
E	Handbags		E	Caps and hats		E	Formal clothing (unless rented)	
T	Handkerchiefs		T	Checkbook covers (separate from wallets)		G		
T	Jewelry		T	Chest protectors		T	Garment bags	
E	Neckwear		E	Choir and altar clothing*		E	Garters and garter belts	
T	Key cases		E	Cleated and spiked shoes		E	Girdles, bras, and corsets	
E	Ponytail holders		E	Clerical vestments*		E	Gloves (generally)	
E	Scarves		T	Cloth and lace, knitting yarns, and other fabrics		T	• Baseball	
E	Ties		T	Clothing repair items such as thread, buttons, tapes, iron-on patches, zippers		T	• Batting	
E	Wallets		E	Coats and wraps		T	• Bicycle	
T	Watch bands		E	Coin purses		E	• Dress (unless rented)	
T	Watches		T	Corsages and boutonnieres		E	• Garden	
E	Aerobic clothing		E	Corsets and corset laces		T	• Golf	
E	Antique clothing		T	Cosmetic bags		T	• Hockey	
E	Aprons/Clothing shields		E	Costumes		E	• Leather	
T	Athletic gloves		E	Coveralls		T	• Rubber	
T	Athletic pads		T	Crib blankets		T	• Surgical	
E	Athletic supporters		D			T	• Tennis	
B			E	Diaper bags		E	• Work	
E	Baby clothes		E	Diapers, diaper inserts (adult and baby, cloth or disposable)		T	Goggles (except prescription*)	
E	Backpacks		E	Dresses		E	Graduation caps and gowns	
E	Bandanas		T	Duffel bags		E	Gym suits and uniforms	
E	Baseball cleats		E			H		
E	Bathing suits, caps and cover-ups		E	Elbow pads		E	Hair nets, bows, clips, and bands	
E	Belt buckles		E	Employee uniforms		E	Handbags and purses	
E	Belts		E			T	Handkerchiefs	
T	Belts for weightlifting		E			T	Hard hats	
E	Bibs		E			E	Hats	
E	Blouses		E			T	Helmets (bike, baseball, football, hockey, motorcycle, sports)	
E	Book bags		E			E	Hosiery, including support hosiery	
E	Boots (except ski boots)		E			E	Hunting vests	
E	Bowling shoes (sold)		E			E		

* These items are always exempt as religious, prescription, prosthetic, or orthopedic items.

T/E **Item** T=Taxable E= Exempt

I-J

- T Ice skates
- T In-line skates
- E **Insoles**
- E **Jackets**
- E **Jeans**
- T Jewelry

K

- T Key chains
- T Knee pads

L

- E **Lab coats**
- E **Leg warmers**
- E **Leotards and tights**
- T Life jackets and vests
- E **Lingerie**
- T Luggage

M-N

- T Makeup bags
- E **Martial arts attire**
- E **Neckwear and ties**

O-P

- E **Overshoes and rubber shoes**
- T Pads (football, hockey, soccer, elbow, knee, shoulder)
- T Paint or dust masks
- E **Pants**
- E **Panty hose**
- T Patterns
- T Protective masks (athletic)

R

- E **Raincoats, rainhats, and ponchos**
- E **Receiving blankets**
- E **Religious clothing***
- T Rented clothing (including uniforms, formal wear, and costumes)
- T Repair of wearing apparel
- E **Robes**
- T Roller blades
- T Roller skates

S

- E **Safety clothing**
- T Safety glasses (except prescription*)
- E **Safety shoes**
- E **Scarves**
- E **Scout uniforms**
- T Shaving kits/bags
- E **Shawls and wraps**
- T Shin guards and padding
- E **Shirts**

T/E **Item** T=Taxable E= Exempt

- E **Shoe inserts**
- E **Shoes (including athletic)**
- E **Shoulder pads (for dresses, jackets, etc.)**
- T Shoulder pads (football, hockey, sports)
- E **Shorts**
- T Skates (ice, in-line, roller)
- T Ski boots (snow)
- T Ski vests (water)
- E **Ski suits (snow)**
- T Skin diving suits
- E **Skirts**
- E **Sleepwear, nightgowns, pajamas**
- E **Slippers**
- E **Slips**
- E **Socks**
- T Sports helmets
- T Sports pads (football, hockey, soccer, knee, elbow, shoulder)
- E **Sports uniforms (except pads, helmets)**
- T Suitcases
- E **Suits, slacks, and jackets**
- T Sunglasses (except prescription*)
- E **Suspenders**
- E **Sweatbands**
- E **Sweaters**
- T Swimming masks
- E **Swim suits and trunks**

T

- E **Ties (neckties - all)**
- E **Tights**
- E **Tuxedos, excluding cufflinks and rentals**

U

- T Umbrellas
- E **Underclothes**
- E **Uniforms (work, school, and athletic, excluding pads)**

V-W

- E **Vests**
- E **Wallets**
- T Watchbands
- T Water ski vests
- T Weight lifting belts
- T Wet and dry diving suits
- T Wigs, toupees, and chignons
- E **Work clothes and uniforms**

School Supplies

The following is a list of school supplies and their taxable status if they are sold for \$10 or less during the tax exemption period.

- T Binders
- E **Calculators**
- E **Cellophane (transparent) tape**

T/E **Item** T=Taxable E= Exempt

School Supplies Continued

- E **Colored pencils**
- E **Compasses**
- E **Composition books**
- E **Computer disks (floppies and blank CDs)**
- T Computer paper
- T Construction paper
- T Correction tape, fluid, or pens
- E **Crayons**
- E **Erasers**
- E **Glue (stick and liquid)**
- T Highlighters
- E **Legal pads**
- T Markers
- T Masking tape
- E **Notebook filler paper**
- E **Notebooks**
- E **Paste**
- E **Pencils, including mechanical and refills**
- E **Pens, including felt, ballpoint, and fountain, and refills, but not highlighters or markers**
- T Poster board
- E **Poster paper**
- T Printer paper
- E **Protractors**
- E **Rulers**
- E **Scissors**
- T Staplers
- T Staples

Books

The following is a list of books and their taxable status if they are sold for \$50 or less during the tax exemption period. Books are different from periodicals in that books are a set of printed sheets bound together and published in a volume. Books are generally identified with an ISBN number, while periodicals are dated and generally have an issue number, but not an ISBN number.

- T Audio books
- E **Bibles***
- T Books with no publisher
- E **Books with a publisher**
- E **Children's books (published)**
- E **Foreign and old books (even without ISBN number)**
- T Greeting Cards
- E **Instruction manuals (bound and published)**
- T Magazines**
- T Movies
- E **Music books**
- T Newspapers**
- T Periodicals
- E **Textbooks (published)**

6 * These items are always exempt as religious, prescription, prosthetic, or orthopedic items.

** Subscriptions to newspapers and magazines that are delivered by mail remain exempt from tax.

For Information and Forms



Information and forms are available on our Internet site at

www.myflorida.com/dor



To receive forms by mail:

- Order multiple copies of forms from our Internet site at www.myflorida.com/dor/forms *or*
- Fax your form request to the DOR Distribution Center at 850-922-2208 *or*
- Call the DOR Distribution Center at 850-488-8422 *or*
- Mail your form request to:
DISTRIBUTION CENTER
FLORIDA DEPARTMENT OF REVENUE
168A BLOUNTSTOWN HWY
TALLAHASSEE FL 32304-3702

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone and follow the voice prompts.



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671 or 850-488-6800.



For a written reply to your tax questions, write:
TAXPAYER SERVICES
FLORIDA DEPARTMENT OF REVENUE
1379 BLOUNTSTOWN HWY
TALLAHASSEE FL 32304-2716



Hearing or speech impaired persons may call the TDD line at 800-367-8331 or 850-922-1115.



Department of Revenue service centers host educational seminars about Florida's taxes. For a schedule of upcoming seminars,

- Visit us online at www.myflorida.com/dor *or*
- Call the service center nearest you.

Florida Department of Revenue Service Centers

Alachua Service Center

14107 US Highway 441 Ste 100
Alachua FL 32615-6378
386-418-4444 (ET)

Clearwater Service Center

Arbor Shoreline Office Park
19337 US Highway 19 N Ste 200
Clearwater FL 33764-3149
727-538-7400 (ET)

Cocoa Service Center

2428 Clearlake Rd Bldg M
Cocoa FL 32922-5731
321-504-0950 (ET)

Coral Springs Service Center

Florida Sunrise Tower
3111 N University Dr Ste 501
Coral Springs FL 33065-5096
954-346-3000 (ET)

Daytona Beach Service Center

1821 Business Park Blvd
Daytona Beach FL 32114-1230
386-274-6600 (ET)

Fort Myers Service Center

2295 Victoria Ave Ste 270
Fort Myers FL 33901-3871
239-338-2400 (ET)

Fort Pierce Service Center

Benton Building
337 N US Highway 1 Ste 207-B
Fort Pierce FL 34950-4206
772-429-2900 (ET)

Hollywood Service Center

Taft Office Complex
6565 Taft St Ste 300
Hollywood FL 33024-4044
954-967-1000 (ET)

Jacksonville Service Center

921 N Davis St A250
Jacksonville FL 32209-6829
904-359-6070 (ET)

Key West Service Center

3118 Flagler Ave
Key West FL 33040-4698
305-292-6725 (ET)

Lake City Service Center

1401 W US Highway 90 Ste 100
Lake City FL 32055-6123
386-758-0420 (ET)

Lakeland Service Center

230 S Florida Ave Ste 101
Lakeland FL 33801-4625
863-499-2260 (ET)

Leesburg Service Center

1415 S 14th St Ste 103
Leesburg FL 34748-6624
352-315-4470 (ET)

Maitland Service Center

Ste 160
2301 Maitland Center Parkway
Maitland FL 32751-4192
407-475-1200 (ET)

Marianna Service Center

4230 Lafayette St Ste D
Marianna FL 32446-8234
850-482-9518 (CT)

Miami Service Center

8175 NW 12th St Ste 119
Miami FL 33126-1831
305-470-5001 (ET)

Naples Service Center

3073 Horseshoe Dr S Ste 110
Naples FL 34104-6145
239-434-4858 (ET)

Orlando Service Center

AmSouth Bank Building
5401 S Kirkman Rd 5th Floor
Orlando FL 32819-7911
407-903-7350 (ET)

Panama City Service Center

703 W 15th St Ste A
Panama City FL 32401-2238
850-872-4165 (CT)

Pensacola Service Center

3670C N L St
Pensacola FL 32505-5217
850-595-5170 (CT)

Port Richey Service Center

6709 Ridge Rd Ste 300
Port Richey FL 34668-6842
727-841-4407 (ET)

Sarasota Service Center

Sarasota Main Plaza
1991 Main St Ste 240
Sarasota FL 34236-5934
941-361-6001 (ET)

Tallahassee Service Center

2410 Allen Rd
Tallahassee FL 32312-2603
850-488-9719 (ET)

Tampa Service Center

Ste 100
6302 E Martin Luther King Blvd
Tampa FL 33619-1166
813-744-6582 (ET)

West Palm Beach Service Center

2468 Metrocentre Blvd
West Palm Beach FL 33407-3199
561-640-2800 (ET)

CT—Central Time

ET—Eastern Time