



Gross Receipts Tax Return

DR-133
R. 01/17

TC
Rule 12B-6.005
Florida Administrative Code
Effective 01/17

Mail to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

Name and address if not preprinted:

Certificate #:
Business Partner #:
Contract Object #:
FEIN:
Reporting Period:

Location Address:

Return due date:

A return must be filed even if no tax is due or EFT payment sent.

Read pages 3 and 4 before completing this form.

What is the gross receipts tax for utility services? The tax is imposed on gross receipts from the sale, delivery, or transportation of natural gas, manufactured gas, or electricity to a retail consumer in Florida.

Line-by-Line Instructions

Column A - Taxable Gross Receipts or Costs

Line 1. Electric Receipts. Enter the total due on **taxable** electric utility service receipts.

Line 2. Use Tax/Cogeneration or Small Power Producers. Enter the total amount of costs subject to tax. **See Page 3.** A use tax component of gross receipts tax may impact persons who cannot prove payment of tax.

Line 3. Gas Receipts. Enter the total due on **taxable** gas receipts. **See Page 4.** Use the appropriate fiscal year index price for each class of customer (residential, commercial, or industrial).

Column B - Tax Rate

Lines 1-3. The current tax rate is printed on the return.

Column C - Tax Due

Lines 1-3. Multiply the amount in Column A (Taxable Gross Receipts or Costs) by the tax rate in Column B.

Line 4. Column C Total. Enter the total of Lines 1, 2, and 3.

Line 5a. DOR Credit Memo. Enter the amount of credit memo issued by DOR and attach a copy of the original memo.

Line 5b. Other Credits. Enter the amount of allowable credits, such as gross receipts taxes paid to a service provider for taxable services that are resold by you.

Line 5. Total Credits. Enter the total of Lines 5a and 5b.

Line 6. Amount of Tax Due. Subtract Line 5 from Line 4. Enter total amount of tax due. If your return is late, complete Lines 7 and 8. If timely, skip to Line 9.

(continued on page 2)

****Complete both sides of coupon. Detach coupon and return with payment.****

Florida Department of Revenue		Gross Receipts Tax Return		HD/PM Date:	/	/	DR-133 R. 01/17
		Column A Taxable Gross Receipts or Costs	Column B Tax Rate 2.5%	Column C Tax Due (AxB)			
1. Electric Receipts			X .025				
2. Use Tax/Cogeneration or Small Power Producers (See Page 3)			X .025				
3. Gas Receipts (See Page 4)			X .025				
		4. Column C Total					
5a. DOR Credit Memo	5b. Other Credits	5. Total Credits					
CERTIFICATE #	REPORTING PERIOD	6. Amount of Tax Due (Line 4 minus Line 5)					
		7. Penalty Amount Due (See instructions for rates)					
		8. Interest Amount Due (See instructions for rates)					
		9. Total Due with Return (Add Lines 6, 7, and 8)					

Name
Address
City/St/ZIP

Due:
Late After:

Check here if payment was made electronically.

DR-133

Line 7. Penalty Amount Due. Tax returns and payments are due by the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your tax return must be postmarked or hand-delivered to the Department on the first business day following the 20th. The penalty for a **late-filed** return or late payment is 10 percent for each month (or fraction of a month) the tax is late, not to exceed 50 percent of the tax due. Multiply the amount on Line 6 by the appropriate penalty rate. The minimum penalty is \$10, even if no tax is due.

Line 8. Interest Amount Due. Interest is due on late payments from the date tax is due until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in section 213.235, Florida Statutes (F.S.). You can obtain interest rates from our Internet site or by calling Taxpayer Services. Multiply the tax due on Line 6 by the daily interest rate, then by the number of days late.

Line 9. Total Due with Return. Add the amounts on Lines 6, 7, and 8 and enter the total. Remit this amount with your return. Make your check payable to the Florida Department of Revenue. Check the box if you have electronically transmitted your payment.

Sign and date the return. The return must be signed by a person who is authorized to sign on behalf of the provider.

Mail your return and payment to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

File and Pay Electronically: The Department maintains a free and secure website to file and pay gross receipts tax. Go to the Department's website at floridarevenue.com.

Change of Information: Information changes may be completed online at floridarevenue.com - select "Taxes," then "Update Account Information Online."

Change of Information - Gross Receipts Tax

- The legal entity changed on ___/___/____. **If you change your legal entity and are continuing to do business in Florida, you must register online or complete and mail a new Florida Business Tax Application (Form DR-1).**
- The business was closed permanently on ___/___/____. (The Department will cancel your gross receipts tax certificate number as of this date.)
Are you a corporation/partnership required to file corporate income tax returns? Yes No
- The business address has changed.
New Address: _____
City: _____ State: _____ ZIP: _____
- The business was sold on ___/___/____. The new owner information is:
Name of New Owner: _____ Telephone Number of New Owner: (_____) _____
Mailing Address of New Owner: _____
City: _____ County: _____ State: _____ ZIP: _____

Gross Receipts Tax Certificate Number [] [] - [] [] [] [] [] [] [] [] [] [] - [] **FEIN** [] [] - [] [] [] [] [] [] [] []

Business Partner Number _____

▶ Signature of Taxpayer (Required): _____ Date: _____ Telephone Number: (_____) _____

****Detach coupon and return with payment****

HAS YOUR ADDRESS OR BUSINESS INFORMATION CHANGED?

Check here and complete the change of information form above.

CHANGE OF OWNERSHIP?

If you sell your business or ownership changes, check here and complete the change of information form above. You will also need to file a final return.

FINAL RETURN?

Check here if you are discontinuing your business and this is your final return.
Closing date: ___/___/____.

Under penalties of perjury, I declare that I have examined this tax return and the facts stated in it are true.

Authorized Signature _____ Type or print name _____

Title _____ Date _____ Telephone _____

Who must file a return?

Distribution Company. Each distribution company that receives payment for the sale or transportation of natural or manufactured gas or electricity to a retail consumer in Florida must report and remit the gross receipts tax from utility services.

“Distribution company” means any person owning or operating local electric, or natural or manufactured gas utility distribution facilities within Florida for the transmission, delivery, and sale of electricity or natural or manufactured gas. The term does not include natural gas transmission companies that are subject to the jurisdiction of the Federal Energy Regulatory Commission.

Use Tax. Any person who imports into this state electricity, natural gas, or manufactured gas, or severs natural gas for his or her own use as a substitute for purchasing utility, transportation, or delivery services taxable under Chapter 203, F.S., who cannot prove payment of tax, must register and report and remit gross receipts tax. Tax is applied to the “cost price” of electricity as provided in s. 212.02(4), F.S.

Cogeneration or Small Power Producers are required to report and remit gross receipts tax. Tax is applied to the “cost price” of electricity as provided in s. 212.02(4), F.S.

Electricity produced by cogeneration or by small power producers is electricity that is:

- Transmitted and distributed by a public utility between two locations of a customer of a utility according to s. 366.051, F.S.
- Produced for the producers’ own use as a substitute for electrical energy produced by an electric utility.

What is exempt?

A complete list of tax-exempt transactions is provided in Chapter 203, F.S. Examples of exemptions include:

- A sale, transportation, or delivery of natural or manufactured gas or electricity for resale when documented in compliance with Department rules.
- Wholesale sales of electric transmission service.
- The use of natural gas in the production of oil or gas, or use of natural or manufactured gas by a person transporting natural or manufactured gas, when used and consumed in providing such services.
- The sale or transportation to, or use of, natural or manufactured gas by a person eligible for an exemption under s. 212.08(7)(ff)2., F.S.
- A sale, transportation, or delivery of natural or manufactured gas for use as a fuel in the generation of electricity.

Taxable Gross Receipts or Costs (use for completing Column A, Line 2)

Use tax/cogeneration or small power producers should enter in Column A, Line 2, the total taxable cost price of electricity or natural gas or manufactured gas, and follow the line-by-line instructions.

“Cost price” is defined in s. 212.02(4), F.S., as the actual cost of articles of tangible personal property without any deductions for the cost of materials used, labor or service costs, transportation charges, or expenses.

Index Price Calculations

Go to floridarevenue.com/taxes/taxesfees, select “Gross Receipts Tax on Utility Services,” and then select the link for “Index Prices” for current index prices used to calculate gross receipts.

Taxable Gross Receipts for Gas Receipts (use for completing Column A, Line 3)

Distribution Company: The tax levied on a distribution company’s gross receipts from the sale or transportation of natural gas or manufactured gas is determined by dividing the number of cubic feet delivered by 1,000 and multiplying the resulting number by the appropriate index price (residential, commercial, or industrial).

Index Price: The Florida price per 1,000 cubic feet for retail consumers in the previous calendar year as published in the United States Energy Information Administration Natural Gas Monthly and announced by the Department of Revenue on June 1 of each year. The price will be effective for the 12-month period beginning July 1 of that year.

Index Price Calculations for Column A, Line 3 – Gas Receipts:

1. Total number of cubic feet delivered to **residential customers** divided by 1,000, then multiplied by current index price.
2. Total number of cubic feet delivered to **commercial customers** divided by 1,000, then multiplied by current index price.
3. Total number of cubic feet delivered to **industrial customers** divided by 1,000, then multiplied by current index price.

Add the totals for all classes of customers and enter the result in Column A, Line 3. Follow the line-by-line instructions to complete the return.

Example: A distribution company sells 3 million cubic feet of natural/manufactured gas to each customer class:

1. Residential customers: (3,000,000 divided by 1,000) multiplied by current index price (\$22.00)* = \$66,000
2. Commercial customers: (3,000,000 divided by 1,000) multiplied by current index price (\$13.81)* = \$41,430
3. Industrial customers: (3,000,000 divided by 1,000) multiplied by current index price (\$11.77)* = \$35,310
4. Add the results from 1 through 3 (\$66,000 + \$41,430 + \$35,310 = \$142,740). Enter the total in Column A, Line 3.

* Index price not actual; for illustration only.

Contact Us

Information, forms, and tutorials are available on our website floridarevenue.com

If you have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

To find a taxpayer **service center** near you, go to floridarevenue.com/taxes/servicecenters

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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