

Quarterly Concurrent Employment Report

RTS-71 R. 01/15 Rule 738-10.037 Florida Administrative Code Effective Date 11/14



Reporting as a common paymaster limits the amount of wages subject to reemployment tax (formerly unemployment tax) to the first \$7,000 of the combined wages for concurrent employees. This may actually increase the total number of quarterly reports to be filed. Quarterly reports still need to be filed for each corporation/limited liability company (LLC) to report any non-concurrent employees.

You must complete and submit this form to the Department by the due date of the Employer's Quarterly Report (RT-6, formerly UCT-6). If you do not send this form on time you will lose common paymaster status, and each corporation/LLC will be required to file a Change to Employer's Quarterly Report (RT-8A, formerly UCT-8A) within ten days. Tax is due on the taxable wages per employee, not previously reported by each corporation/LLC. If you fall to file the RT-8A and pay the additional tax on time, we will assess tax, penalty, and interest and your future tax rate will increase.

Each corporation/LLC must reimburse the common paymaster for wages and payroll taxes paid on its behalf. It must also record and expense wages. and payroll tax expenses, on its own financial statements for federal income tax purposes.

If a related company/LLC has not been assigned a reemployment tax account number, you must register. To register online go to www.floridarevenue.com.

Common Paymaster:		RT Account Number
For Quarter/Year Ending:		*Total Quarterly Wages Earned for Concurrent Employees (cannot be zero)
RT Account Number	Name of Related Corporations/LLCs	Gross Taxable
	(Attack additional shoots 16 yearsons)	
	(Attach additional sheets, if necessary.)	
	represent wages for services performed for that corporation/LLC and voc be recorded as payable to the common paymaster.	will be expensed as wages for federal
Being authorized to execute this re	port on behalf of the corporations/LLCs named, I confirm that the info	mation provided is true and correct.
Authorized signature:		
Print name:	Phone ()	
Fax this form to: 850-488-5997	Florida Department of Revenue PO Box 6510	For assistance call: 800-352-3671
	Tallahassee FL 32314-6510	

www.floridarevenue.com