



### Election of Nonprofit Organization Method of Payment Under the Florida Reemployment Tax\* Law

Legal Entity:		
Street Address:	Reemployment Tax Account Number	
City, State ZIP:		

As a nonprofit employing unit as defined in section 443.1312(1), Florida Statutes, we hereby elect the option checked below as our method of paying for the reemployment assistance benefits paid to our former employees.

The method is to be effective

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### □ 1. Reimbursable Method

- (a) As a newly liable employer we elect the reimbursable method of payment for reemployment assistance benefits.
- (b) As an already liable employer we elect to change from the tax rate method to the reimbursable method of payment for reemployment assistance benefits.

### 2. Tax Rate Method

- (a) As a newly liable employer we elect the tax rate method of payment at the initial employer tax rate.
- (b) As an already liable employer we elect to change from the reimbursable method of payment for reemployment assistance benefits to the tax rate method.

# Read the information on page two of this form carefully before selecting a method of payment.

\* Formerly Unemployment Tax



A nonprofit organization electing the tax rate method will be assigned the initial rate.

A nonprofit organization changing from the reimbursable method to the tax rate method will be required to pay under both methods until wages paid under the reimbursable method are out of the base period of claims. Invoices for reimbursement will be due, if there are charges, as well as tax payments for the quarterly report.

Each of the options is for a mandatory period of two calendar years. Written application to terminate one method and change to another must be received at least 30 days prior to January 1 of the year for which the election is to be effective.

Under both payment methods, an *Employer's Quarterly Report* (RT-6, formerly UCT-6) must be filed within 30 days following the end of each calendar quarter. Any report not filed or filed late will be assessed a \$25.00 penalty for each month or portion of a month the report is late.

Payment of tax is required with the RT-6 for the tax rate method of payment. Failure to pay timely will result in an interest charge.

Payment of amount due under the reimbursable method is required within 30 days of the date mailed, shown on the *Quarterly Reimbursement Invoice* (RT-29, formerly UCT-29).

Signature:	
Title:	Telephone Number

## Have you checked the payment option on the front of this form? For this form to be valid, the effective date for method of payment and your signature must be included.

#### Mail completed form to:

Account Management Florida Department of Revenue PO Box 6510 Tallahassee FL 32314-6510