



FUBA i s s u e s

Florida United Businesses Association

OUR BUSINESS IS SMALL BUSINESS

OCTOBER 2011

Volume XXI, No. 10

NEW POSTER REQUIREMENT FOR BUSINESSES

The National Labor Relations Board (NLRB) is an agency of the federal government that oversees employees' rights to form unions in the workplace. Up until now, only private businesses contracting with the federal government had to post a notice of their employee's right to unionize.

Effective November 14th, however, the NLRB is requiring all private businesses to post an 11-by-7 inch poster in their workplace informing employees about their rights to form a union. Failure to post the notice will be treated as an "unfair labor practice" and can subject the employer to a full-blown investigation. Only agricultural employers are exempt from this requirement.

Several national groups have filed a lawsuit to stop this new poster requirement from taking effect. We will let you know if they are successful in their efforts. Please know that, if this poster remains a requirement for private businesses, we will provide you with one at no charge in the November newsletter mailing.

In the meantime, please be wary of any mail you receive from poster companies. Every time a new poster is required in Florida, private poster companies send out mailings that look like official government mail, trying to scare you into buying expensive "compliance packages." Please do not spend any money until you fully understand what you need and what you are buying.

As part of our member services, FUBA is dedicated to keeping you informed about all new posters, and we do our best to provide any new posters to you free of charge, so that your business is always in compliance with federal and state employment posting requirements.

REMINDER: UNEMPLOYMENT TAXES DUE BY OCTOBER 31st

Your unemployment compensation taxes for the quarter ending September 30, 2011 are due to the state of Florida by October 31st, along with your Employer's Quarterly Report (also called the "UCT-6"). On the UCT-6 report, you must list all employee names and social security numbers, plus the amount of wages you paid them for the quarter.

If you have fewer than 10 employees, the Florida Department of Revenue will mail you this form each quarter. If you have 10 or more employees, you are not allowed to use a paper form and you must file your UCT-6 report and pay your taxes online through the Department of Revenue's website, unless you have received a waiver. Please note: If you no longer have 10 or more employees and you would like to opt out of electronic filing, you can fax a request to be excused from e-filing to the Department of Revenue at 850-922-5088.

RELIEF FOR CORPORATE INCOME TAX FILERS AFFECTED BY HURRICANE IRENE

The Florida Department of Revenue will follow the tax relief granted by the Internal Revenue Service to Florida corporate income tax

filers affected by Hurricane Irene. For these taxpayers, the due date for filing the Florida corporate income tax return and paying the tax has been extended to 15 days beyond the IRS extensions. Corporate income tax returns and payments for victims of Hurricane Irene that were due beginning August 21st through August 27th (depending on the taxpayer's location) will now be due November 15, 2011.

The Department of Revenue recognizes that some taxpayers suffered severe losses that directly affected and continue to affect their ability to file tax returns, even under the extended due dates. If you are in this circumstance, contact the Department at 800-352-3671 as soon as possible to discuss your individual situation. The Department of Revenue will work with all affected taxpayers on a case-by-case basis.

IS YOUR WORKERS' COMP EXEMPTION IN JEOPARDY?

If you have an exemption from workers' comp, you need to make sure your company filed its Annual Report with the state Division of Corporations. This is an annual form required of all corporations and limited liability companies (LLC), and it is due to the state by May 1st of each year. [Please note: this requirement applies to businesses formed in 2010 or earlier; new businesses that were formed in 2011 do not have to file an Annual Report until 2012.]

All corporations and LLC's that did not file their Annual Report for 2011 have been dissolved by the State. If your company is dissolved by the state, it is no longer considered active, which means your exemption from workers' compensation can be revoked by the Division of Workers' Compensation.

To check your company's status with the state, you can visit the Division of Corporations' website at www.sunbiz.org. Click on "Search

Our Records" on the left-hand side of the screen, then click on "Inquire by Name." Enter the name of your company, and the system will find your information. If your company has been dissolved and you need to return it to active status, you must file a Reinstatement Application and pay the appropriate reinstatement fee. The total fee to reinstate a corporation is \$750.00 (\$900.00 after January 1st), and the total fee to reinstate a Limited Liability Company is \$238.75 (\$377.50 after January 1st).

The Reinstatement Application is not a financial form, and it is very similar to the Annual Report form. It allows you to: (1) add, delete or change the names and/or addresses of the owners of the company; (2) change the Registered Agent and the Registered Office address for the business; (3) change the principal office address and mailing address for the business; and (4) add or change your Federal Employer Identification Number (FEIN) on the state's records.

To file a Reinstatement Application, you will need the document number the state has assigned to your corporation or LLC. Your document number is listed in the email notice or the postcard you received from the Division of Corporations. If you don't know the document number or can't find it, you can search the Division of Corporations' website as explained above. Once you have your document number, go to the Division of Corporations' home page at www.sunbiz.org and click on the box that says "File a Reinstatement Here." Payment is accepted either by credit or debit card, check or money order. For the purposes of "signing" the documents, the Division of Corporations accepts an electronic signature, which is just the typed name of the person "signing" the document.

If you have questions about your company's status or about filing a Reinstatement Application, we can help walk you through the process. Just call our offices at 800-262-4483 and ask for Karen, Lance or Erin.