

**ATTENTION CONTRACTORS:  
 UPGRADE YOUR LICENSE DURING  
 GRANDFATHERING PERIOD**

Starting October 1, 2012, registered contractors may request that their registered contractor's license be "grandfathered" in as a statewide certified contractor's license. While registered licenses (also called "local licenses") only allow you to work in the county that issued the license, certified licenses (also called "statewide certified licenses") are issued by the State of Florida and allow a contractor to work anywhere in the state. To receive a certified license, you usually have to pass a state examination.

During the grandfathering period that begins October 1st, registered contractors can apply for and receive a statewide certified contractor's license in their same category of licensure without sitting for the state contractor's examination, if you meet the following criteria:

- You hold a valid state-registered license in one of the following contractor categories: general contractor; building contractor; residential contractor; sheet metal contractor; roofing contractor; class A air-conditioning contractor; class B air-conditioning contractor; class C air-conditioning contractor; mechanical contractor; commercial pool/spa contractor; residential pool/spa contractor; swimming pool/spa servicing contractor; plumbing contractor; underground utility and excavation contractor; solar contractor; or pollutant store systems contractor.
- You must have passed a written examination that is substantially similar to the examination required to be licensed as a certified contractor.

- You have at least 5 years of active, state-registered experience as a contractor in your contracting category, or as inspector or building administrator with oversight in that category.
- Your contractor's license has not been revoked at any time, has not been suspended in the last 5 years, and you have not been assessed a fine of more than \$500 in the last 5 years.
- You are in compliance with the insurance and financial responsibility requirements for state-licensed contractors.

Grandfathering applications are available from the Construction Industry Licensing Board's website at [myfloridalicense.com/dbpr/pro/cilb/apply/gf.html](http://myfloridalicense.com/dbpr/pro/cilb/apply/gf.html). The application fee is \$309, and all applications for grandfathering must be postmarked to the Florida Department of Business & Professional Regulation by November 1, 2015 to be considered. For more information, please contact the Construction Industry Licensing Board at 850-487-1395 or visit their website at [myfloridalicense.com/dbpr/pro/cilb/](http://myfloridalicense.com/dbpr/pro/cilb/).

**REMINDER: UNEMPLOYMENT  
 TAXES DUE BY OCTOBER 31<sup>ST</sup>**

Your unemployment compensation taxes for the third quarter of 2012 are due to the state of Florida by October 31st, along with your quarterly Employer's Quarter Report (also called the "UCT-6"). On the UCT-6 tax return, you must list all employee names and social security numbers, plus the amount of wages you paid them for the quarter.

If you pay your tax by electronic funds transfer (EFT) or through the Internet, you must initiate

the payment by 5:00 p.m. EST on the business day prior to October 31st for your payment to be considered timely. A late filing penalty is charged at \$25 per month or a fraction of a month that a report is late. Interest is charged at 1% per month on the unpaid tax from the original due date until the tax is paid.

Please remember that for 2012, unemployment compensation taxes are paid on the first \$8,000 of each employee's wages this year (up until this year, taxes were only paid on the first \$7,000 of wages).

If you have 10 or more employees, you are required to file your UCT-6 and pay your taxes online through the Department of Revenue's website at **MyFlorida.com/DOR**, unless you have received a waiver.

### **RESOURCES FOR SMALL BUSINESSES AVAILABLE ON OUR WEBSITE**

We have redesigned and expanded the "Resources" page of our website at **FUBA.org**. It now features helpful information about requirements for small businesses, as well as links to required forms and informative publications from the state and federal government. Additional information and links are added regularly.

Our new resources include:

- Child labor requirements and restrictions, including the child labor poster, which must be posted in all businesses where there are employees under the age of 18.
- How to comply with New Hire Reporting, which mandates that all businesses report new hires within 20 days of their start date.
- Current Florida minimum wage poster (in both English and Spanish).
- "Doing Business in Florida – What Taxes are Required?" – a publication by the Department of Revenue that explains what type of state taxes Florida businesses may be required to collect and pay to the state.
- Detailed information on collecting the state sales tax for specific industries, like construction, restaurants, cleaning services, and hotels/motels.
- "What Employers Need to Know About

Unemployment Compensation Tax Law."

- Links to state workers' compensation databases that contractors can use to verify that their subcontractors are in compliance with the workers' compensation law.

If you have any questions about any of the information on our Resources page, please call the FUBA offices at 800-262-4483 and ask for Karen or Lance.

### **FEDERAL TAX-FILING AND PAYMENT EXTENSIONS EXPIRE OCTOBER 15<sup>TH</sup>**

Taxpayers who received a 6-month extension on their federal taxes have until October 15th to file their federal tax returns with the Internal Revenue Service (IRS). Taxpayers with extensions should file their returns by October 15th, even if they can't pay the full amount due, to avoid the 5% per month late-filing penalty. If the full amount owed is not paid, however, interest and late-payment penalties will still continue to accrue after October 15th.

The quickest way to send your tax return to the IRS is by filing it electronically (also called "e-file"). The IRS will verify receipt of your return, and the computer double-checks all computations so fewer mistakes are made. There are several ways to e-file a return: the IRS offers online versions of its paper forms that can be filled in using your computer; taxpayers can e-file using tax software that they have purchased; or most paid tax preparers are equipped to e-file your return for you.

Taxpayers can also electronically pay the taxes owed, either online or by phone, through the Electronic Federal Tax Payment System (EFTPS), by electronic funds withdrawal, or with a credit or debit card. The IRS does not charge a fee to use these services, although credit and debit card companies do charge a convenience fee. For taxpayers who itemize their deductions, these fees can be claimed on Schedule A Line 23. Taxpayers who choose to pay by check or money order should make the payment out to the "United States Treasury."

Additional details on all filing and payment options can be found on the IRS' website at **IRS.gov**.