

**IS YOUR BUSINESS IN GOOD STANDING WITH THE STATE?**

Every corporation and limited liability company (LLC) in Florida is required to file an annual report with the Florida Department of State. Annual reports are due to the state by May 1st of each year. For 2013, this requirement applies to businesses formed in 2012 or earlier; new businesses that were formed in 2013 do not have to file their first Annual Report until 2014.

If your business is organized as either a corporation or LLC and you did not file your Annual Report this year, your business entity was dissolved by the state in September and your company is no longer in "active status."

If your business entity is dissolved and the company's officers hold exemptions from workers' compensation insurance, the state can revoke the exemption(s). If your company remains dissolved for over a year, the state will no longer protect your corporate name, and it will become available for other businesses to use.

If your company was dissolved because you did not file the Annual Report for 2013, you can restore your company's active status with the state by filing a Reinstatement Application and paying the appropriate reinstatement fees. The Reinstatement Application is only available online from the Division of Corporations' website at **www.sunbiz.org**. Click on the box that says "File a Reinstatement Here!" Or, you can click on the box that says "Get Online Reinstatement Filing Instructions" if you want to see the instructions for filling out the form.

The form is very similar to the annual report form. Once it is filed, the reinstatement will

be retroactive to the date your company was dissolved, as if the dissolution never happened.

For corporations (except nonprofits), the fee to be reinstated is \$750 if the Reinstatement Application is filed on or before December 31st. If the reinstatement is submitted on or after January 1, 2014, the fee goes up to \$900.

For LLC's, the amount is \$238.75 if the Reinstatement Application is filed on or before December 31st. Starting January 1st, the fee goes up to \$377.50.

If you can't remember whether you filed your company's Annual Report for 2013, you can check your company's status by visiting 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 you have questions about your company's status, we can help walk you through the process. Just call our offices at 800-262-4483 and ask for Karen, Lance or Erin.

**REMINDER: UNEMPLOYMENT TAXES DUE BY OCTOBER 31ST**

Florida businesses' unemployment compensation taxes (now called "reemployment tax") for the third quarter of 2013 (for payroll paid during the months of July, August and September) are due to the state of Florida by October 31st, along with the Employer's Quarterly Report.

The Employer's Quarterly Report was formerly called the "UCT-6" but is now known as the "RT-6" due to the name change

from “unemployment compensation” to “reemployment assistance.” Only the name has changed; the content of the form is still the same.

On the RT-6 tax return, you must list all employee names and social security numbers, plus the amount of wages you paid them for the quarter. Please remember that unemployment taxes are paid on the first \$8,000 of each employee’s wages.

If you pay your tax by electronic funds transfer (EFT) or through the Internet, you must initiate the payment by 5:00 p.m. ET 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.

If you have 10 or more employees, you are required to file your RT-6 and pay your taxes online through the Department of Revenue’s website, unless you have received a waiver. Whether you file by paper or electronically, you can sign up to receive a quarterly reemployment tax reminder email from the Department of Revenue at

<http://dor.myflorida.com/dor/list/>.

### **MORE REEMPLOYMENT NEWS**

The Florida Department of Economic Opportunity (DEO) is the state agency that manages Florida’s reemployment assistance program (formerly called “unemployment compensation”). DEO decides who is eligible to receive reemployment benefits and handles all claims and benefit award appeals.

DEO’s system for managing the claims process has been redesigned and updated. Under the new system, called CONNECT, employers can:

- Electronically respond to all inquiries regarding claimants
- Electronically file a protest against a benefit charge
- Submit paper files or forms electronically, such as information related to an appeal

- Choose the way you receive information from DEO – either electronically or via U.S. mail
- Access your account anytime you want

CONNECT launches October 15th, and during the transition to the new system, call wait times may be longer. You should receive a notice from DEO with a link to CONNECT with your unique employer login information by mail before October 15th. You can download an Employer Guide from DEO’s website at

**[www.floridajobs.org/connect/employer](http://www.floridajobs.org/connect/employer)**. If you have any questions about the new system, please call DEO at 877-846-8770.

### **NEW IRRIGATION SPECIALTY CONTRACTOR’S LICENSE AVAILABLE**

The Construction Industry Licensing Board has developed a new specialty license for the installation, repair, maintenance and design of irrigation systems. This new certified license allows irrigation specialty contractors to work anywhere in the state.

Previously, most contractors providing these services were required to obtain an appropriate local competency card in irrigation contracting or obtain a full state certified plumbing contractor’s license. This was a problem because a lot of contractors who specialized in the construction of irrigation systems lacked the substantive experience required to qualify for a full plumbing contractor’s license. In addition, locally licensed contractors working in multiple jurisdictions were required to maintain certificates of competency in each separate jurisdiction.

Certified irrigation specialty contractors may use their experience in irrigation system construction to qualify for licensure, but they are required to pass the state certified irrigation specialty contractor’s exam. For more information on the licensure requirements and to see a schedule of the state certification exam, please call the Construction Industry Licensing Board at 850-488-5952 or visit their website at

**<http://www.myfloridalicense.com/dbpr/pro/cilb/index.html>**.