

Florida Communications Services Tax Return

DR-700016 R. 01/04

Name Address

	BUSINESS PARTNER NUMBER	FEIN		City/Sta		_				
							ontinuing yo n (see page		ss =	
	FROM: REPORTING PERIOD TO	0:	0	Handwritten	5 6 7	89 Use black i	0123	Example 8 4 5 6 7 8	39	
М	M D D Y Y Y Y M M D D	YYYY)		— US D	ollars –		_	Cen	ts
	Tax due on sales subject to the state portion of the communications services tax (from Summary of Sch	and I Col E Line 3	\ 1							
	Tax due on sales subject to the gross receipts portion) 1.					_ •		_
	communications services tax (from Summary of Sch	ed. I, Col. G, Line 6	8) 2.	اولـــا لـــا		<u></u> _				
	Tax due on sales subject to the local portion of the c services tax (from Summary of Sched. I, Col. H, Line		3.							
4.	Tax due for direct-to-home satellite services (from So	chedule II, Column	C) 4.			<u> </u>				
5.	Total communications services tax (add Lines 1 thro	ugh 4)	5.			<u> </u>		•		
			6.	ارا 🗀 🗀		_اولا		_		
	(If rate above is blank, check one) ☐ None applies ☐		_			\Box				
7.	Net communications services tax due (subtract Line	6 from Line 5)	/ .				J	•		
8.	Penalty	A16	8.			<u>_</u>		•		
9.	Interest		9.	ارا 🗀 🗀		_اولا		_		
	Adjustments (from Schedule III, Column G and/or Schedule IV, Column U)	Check here if negative	10.							
11.	Multistate credits (from Schedule V)		11.							
12.	Amount due with return									
	Under penalties of perjury, I hereby certify that this return has 203.01(1), and 837.06, Florida Statutes].	<u> </u>	to the bes	t of my knowled	dge and bel	ief is a true	and compl		[ss. 92.	525(2),
Type or	print name	Authorized signature						Date		
Prepare	er (type or print name)	Preparer's signature						Date		
Contac	name (type or print name)	Contact phone number			Contact 6	e-mail addre	ess			
Pay	ment Coupon To ensure proper credi	The second secon	attach	•			200	1105 01	R	700016 . 01/04
	this payment coupon. I	Mali with tax return	and <u>a</u>	<u>III</u> scneal	lies.		DOR	USE OI	VLY / [
Bu	siness Partner Number Reporting Period						ostmark or	hand deliv	ery date	إلــالـ
				your addres			rmation			
Busin	DR-70001			enter chang lress:	es below	-				
		Telephone New maili			_)					
704	ack here if payment was transmitted electronically	7								
اسا Payme	eck here if payment was transmitted electronically. It is due on the 1st and LATE harked or hand delivered after		ount du 1 Line 1		_,],		. [



Where to send payments and returns

Make check payable to and send with return to: FLORIDA DEPARTMENT OF REVENUE PO BOX 6520 TALLAHASSEE FL 32314-6520

OI

File online via our Internet site at www.myflorida.com/dor



File electronically . . . it's easy!

All dealers are encouraged to file using an electronic method. Filing communications services tax returns electronically ensures quick, efficient, and accurate processing. E-Services are easier, faster, and more cost effective than shuffling old-fashioned paper. The Department has taken steps to ensure that the data you report electronically is just as secure as the data you report on paper. The Internet site is protected by a secure socket layer (SSL) as well as encryption and user ID (password).

Internet filing: The DOR Internet site will guide dealers easily through the filing process. Dealers should visit **www.myflorida.com/dor** or call the Department's e-Services Unit at 800-352-3671 or 850-488-6800.

Hearing or speech impaired persons may call the TDD line at 800-367-8331 or 850-922-1115.

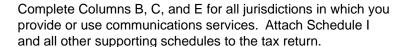
EFT and EDI filing: Some dealers are required to file using this method. If, in the previous state fiscal year (July 1 through June 30), a dealer paid \$50,000 or more in gross receipts tax, sales tax, or communications services tax, that dealer must file the return using electronic data interchange (EDI) and remit funds using electronic funds transfer (EFT), or may both file and remit using the Internet.



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name Business partner number A. B. C. D. F Local jurisdiction Taxable sales subject Local tax rates Taxable sales Local tax due subject to state tax to local taxes ALACHUA Unincorporated area 0.0890 Alachua 0.0380 Archer 0.0522 Gainesville 0.0532 Hawthorne 0.0202 **High Springs** 0.0522 La Crosse 0.0342 Micanopy 0.0262 Newberry 0.0420 Waldo 0.0522 BAKER Unincorporated area 0.0114 Glen St. Mary 0.0580 Macclenny 0.0652 BAY Unincorporated area 0.0214 Callaway 0.0540 Cedar Grove 0.0522 Lvnn Haven 0.0552 Mexico Beach 0.0318 Panama City 0.0552 Panama City Beach 0.0552 Parker 0.0552 Springfield 0.0552 **BRADFORD** Unincorporated area 0.0124 Brooker 0.0360 Hampton 0.0280 Lawtey 0.0170 Starke 0.0422 **BREVARD** Unincorporated area 0.0166 Cape Canaveral 0.0522 Cocoa 0.0522 Cocoa Beach 0.0522 Indialantic 0.0620 Indian Harbour Beach 0.0522 Malabar 0.0522 Melbourne 0.0593 Melbourne Beach 0.0522 Melbourne Village 0.0522 Palm Bay 0.0522 Palm Shores 0.0480 Rockledge 0.0522 Satellite Beach 0.0522 Titusville 0.0542 West Melbourne 0.0552 **PAGE TOTAL**

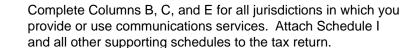




PAGE TOTAL

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name Business partner number A. B. C. D. E. Local jurisdiction Taxable sales subject Taxable sales Local tax rates Local tax due subject to state tax to local taxes BROWARD Unincorporated area 0.0522 Coconut Creek 0.0522 Cooper City 0.0480 **Coral Springs** 0.0522 Dania Beach 0.0532 Davie 0.0520 Deerfield Beach 0.0450 Fort Lauderdale 0.0522 Hallandale Beach 0.0522 Hillsboro Beach 0.0120 Hollywood 0.0522 Lauderdale Lakes 0.0532 Lauderdale-by-the-Sea 0.0522 Lauderhill 0.0522 Lazy Lake 0.0060 Lighthouse Point 0.0622 Margate 0.0532 Miramar 0.0522 North Lauderdale 0.0522 Oakland Park 0.0542 Parkland 0.0522 Pembroke Park 0.0522 Pembroke Pines 0.0542 Plantation 0.0522 Pompano Beach 0.0522 Sea Ranch Lakes 0.0522 Southwest Ranches 0.0522 Sunrise 0.0522 Tamarac 0.0522 Weston 0.0522 Wilton Manors 0.0562 **CALHOUN** Unincorporated area 0.0234 Altha 0.0572 Blountstown 0.0572 CHARLOTTE Unincorporated area 0.0582 Punta Gorda 0.0582 **CITRUS** Unincorporated area 0.0224 Crystal River 0.0522 Inverness 0.0532





Schedule I - State, Gross Receipts, and Local Taxes Due

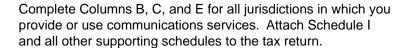
Business name Business partner number A. B. C. D. E. Local jurisdiction Taxable sales Taxable sales subject Local tax rates Local tax due subject to state tax to local taxes CLAY Unincorporated area 0.0652 Green Cove Springs 0.0582 Keystone Heights 0.0460 Orange Park 0.0582 Penney Farms 0.0582 COLLIER Unincorporated area 0.0210 **Everglades City** 0.0390 Marco Island 0.0522 Naples 0.0330 COLUMBIA Unincorporated area 0.0190 Fort White 0.0120 Lake City 0.0582 **DESOTO** Unincorporated area 0.0294 Arcadia 0.0582 DIXIE Unincorporated area 0.0234 Cross City 0.0300 Horseshoe Beach 0.0670 DUVAL Atlantic Beach 0.0582 Baldwin 0.0682 Jacksonville Beach 0.0582 Jax Duval (City of Jacksonville) 0.0582 Neptune Beach 0.0582 **ESCAMBIA** Unincorporated area 0.0274 Century 0.0300 Pensacola 0.0612 **FLAGLER** Unincorporated area 0.0254 Beverly Beach 0.0580 Bunnell 0.0592 Flagler Beach 0.0580 Marineland 0.0110 Palm Coast 0.0592 **FRANKLIN** Unincorporated area 0.0090 Apalachicola 0.0360 Carrabelle 0.0582 PAGE TOTAL



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Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due Business name Business partner number В. D. Local jurisdiction Taxable sales Taxable sales subject Local tax rates Local tax due subject to state tax to local taxes GADSDEN Unincorporated area 0.0094 0.0572 Chattahoochee Greensboro 0.0562 Gretna 0.0452 Havana 0.0572 Midway 0.0420 Quincy 0.0572 **GILCHRIST** Unincorporated area 0.0234 Bell 0.0500 Fanning Springs 0.0612 Trenton 0.0572 **GLADES** Unincorporated area 0.0110 Moore Haven 0.0180 **GULF** Unincorporated area 0.0084 Port St. Joe 0.0552 Wewahitchka 0.0552 **HAMILTON** Unincorporated area 0.0090 Jasper 0.0540 **Jennings** 0.0570 White Springs 0.0560 **HARDEE** Unincorporated area 0.0184 **Bowling Green** 0.0382 Wauchula 0.0560 Zolfo Springs 0.0282 **HENDRY** Unincorporated area 0.0244 Clewiston 0.0582 La Belle 0.0482 **HERNANDO** Unincorporated area 0.0140 Brooksville 0.0522 Weeki Wachee 0.0010 **HIGHLANDS** Unincorporated area 0.0244 Avon Park 0.0582 Lake Placid 0.0582 Sebring 0.0582





Schedule I - State, Gross Receipts, and Local Taxes Due

Business name Business partner number A. B. C. D. E. Local jurisdiction Taxable sales Taxable sales subject Local tax rates Local tax due to local taxes subject to state tax HILLSBOROUGH Unincorporated area 0.0460 Plant City 0.0632 Tampa 0.0582 Temple Terrace 0.0600 **HOLMES** Unincorporated area 0.0080 Bonifay 0.0642 Esto 0.0140 Noma 0.0070 Ponce De Leon 0.0330 Westville 0.0150 INDIAN RIVER Unincorporated area 0.0244 Fellsmere 0.0582 **Indian River Shores** 0.0340 Orchid 0.0270 Sebastian 0.0582 Vero Beach 0.0572 **JACKSON** Unincorporated area 0.0254 Alford 0.0220 Bascom 0.0202 Campbellton 0.0592 Cottondale 0.0592 Graceville 0.0592 **Grand Ridge** 0.0592 Greenwood 0.0592 Jacob City 0.0070 Malone 0.0592 Marianna 0.0592 Sneads 0.0400 **JEFFERSON** Unincorporated area 0.0164 Monticello 0.0500 LAFAYETTE Unincorporated area 0.0234 Mayo 0.0250 LAKE Unincorporated area 0.0254 Astatula 0.0500 Clermont 0.0582 Eustis 0.0582 Fruitland Park 0.0582 Groveland 0.0582 Howey-in-the-Hills 0.0582 Lady Lake 0.0582 **PAGE TOTAL**

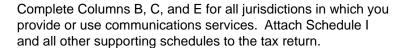


Business name

Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due Business partner number

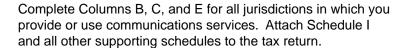
A. Local jurisdiction	B. Taxable sales subject to state tax	C. Taxable sales subject to local taxes	D. Local tax rates	E. Local tax due
LAKE - continued				
Leesburg			0.0582	
Mascotte			0.0450	
Minneola			0.0582	
Montverde			0.0240	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
LEE				
Unincorporated area			0.0361	
Bonita Springs			0.0182	
Cape Coral			0.0412	
Fort Myers			0.0522	
Fort Myers Beach			0.0522	
Sanibel			0.0522	
LEON			0.0022	
Unincorporated area		T	0.0602	
Tallahassee			0.0602	
LEVY			0.0002	
Unincorporated area			0.0234	
Bronson			0.0300	
Cedar Key			0.0260	
Chiefland			0.0572	
Fanning Springs			0.0612	
Inglis			0.0572	
Otter Creek			0.0120	
Williston			0.0572	
Yankeetown			0.0622	
LIBERTY			0.0022	
Unincorporated area			0.0120	
Bristol			0.0582	
MADISON			0.0302	
Unincorporated area			0.0234	
Greenville			0.0512	
Lee			0.0572	
Madison			0.0572	
MANATEE			0.0372	
Unincorporated area			0.0214	
Anna Maria			0.0214	
Bradenton			0.0602	
Bradenton Beach			0.0602	
Holmes Beach				
Longboat Key			0.0552	
Palmetto			0.0552	
PAGE TOTAL			0.0572	





Schedule I - State, Gross Receipts, and Local Taxes Due Business name Business partner number

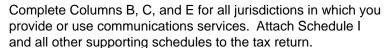
MARION	Business name			Business partner numb	
Belleview		Taxable sales	Taxable sales subject		E. Local tax due
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Dunnellon	Unincorporated area			0.02235	
Montosh	Belleview			0.0350	
Ocala 0.0572 Reddick 0.0180 MARTIN 0.0184 Unincorporated area 0.0522 Jupiter Island 0.0522 Ocean Breeze Park 0.0220 Sewalls Point 0.0312 Stuart 0.0492 MIAMI-DADE Unincorporated area Ventura 0.0572 Bal Harbour Village 0.0572 Bay Harbour Islands 0.0572 Biscayne Park 0.0490 Coral Gables 0.0572 Doral 0.0572 El Portal 0.0610 Florida City 0.0592 Golden Beach 0.0572 Hialeah 0.0572 Hialeah 0.0572 Homestead 0.0572 Homestead 0.0572 Mediey 0.0592 Indian Creek Village 0.0120 Islandia 0.0592 Mediey 0.0572 Miami Lakes 0.0572 Miami Lakes 0.0572 Mia	Dunnellon			0.0572	
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MARTIN	Ocala			0.0572	
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Stuart	Ocean Breeze Park			0.0220	
MIAMI-DADE	Sewalls Point			0.0312	
Unincorporated area Aventura Aventura Bal Harbour Village Bay Harbour Islands Biscayne Park Coral Gables Doral El Portal Florida City Golden Beach Haleah Ha	Stuart			0.0492	
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Virginia Gardens 0.0572 West Miami 0.0490					
West Miami 0.0490					
	PAGE TOTAL			0.0490	





Schedule I - State, Gross Receipts, and Local Taxes Due

Business name Business partner number A. B. C. D. E. Local jurisdiction Taxable sales Taxable sales subject Local tax rates Local tax due to local taxes subject to state tax MONROE Unincorporated area 0.0254 Islamorada 0.0612 Key Colony Beach 0.0600 Key West 0.0240 Layton 0.0090 Marathon 0.0612 NASSAU Unincorporated area 0.0244 Callahan 0.0510 Fernandina Beach 0.0572 Hilliard 0.0368 **OKALOOSA** Unincorporated area 0.0184 Cinco Bayou 0.0512 Crestview 0.0522 Destin 0.0522 Fort Walton Beach 0.0562 Laurel Hill 0.0280 Mary Esther 0.0502 Niceville 0.0550 Shalimar 0.0500 Valparaiso 0.0522 **OKEECHOBEE** Unincorporated area 0.0140 Okeechobee 0.0570 **ORANGE** Unincorporated area 0.0528 Apopka 0.0642 Bay Lake 0.0030 Belle Isle 0.0552 Eatonville 0.0552 Edgewood 0.0552 Lake Buena Vista 0.0030 Maitland 0.0552 Oakland 0.0552 Ocoee 0.0552 Orlando 0.0530 Windermere 0.0552 Winter Garden 0.0552 Winter Park 0.0602 **OSCEOLA** Unincorporated area 0.0572 Kissimmee 0.0572 St. Cloud 0.0560 **PAGE TOTAL**



0.0522

0.0522

0.0510

0.0560

0.0522

0.0522

0.0542

0.0184

0.0522

0.0562

0.0510

0.0080

0.0100

0.0552



Royal Palm Beach

South Palm Beach

West Palm Beach

New Port Richey

Unincorporated area

South Bay

Tequesta

PASCO

Dade City

Port Richey

San Antonio

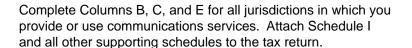
Zephyrhills

PAGE TOTAL

St. Leo

Wellington

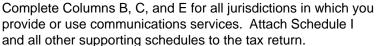
Schedule I - State, Gross Receipts, and Local Taxes Due Business name Business partner number A. R. C. D. E. Local jurisdiction Taxable sales Taxable sales subject Local tax rates Local tax due subject to state tax to local taxes PALM BEACH Unincorporated area 0.0632 Atlantis 0.0122 Belle Glade 0.0512 Boca Raton 0.0542 Boynton Beach 0.0522 Briny Breezes 0.0522 Cloud Lake 0.0232 **Delray Beach** 0.0522 Glen Ridge 0.0522 Golf 0.0060 Greenacres 0.0644 **Gulf Stream** 0.0522 Haverhill 0.0260 Highland Beach 0.0522 Hypoluxo 0.0592 Juno Beach 0.0522 Jupiter 0.0522 Jupiter Inlet Colony 0.0000 Lake Clarke Shores 0.0522 Lake Park 0.0532 Lake Worth 0.0522 Lantana 0.0542 Manalapan 0.0160 Mangonia Park 0.0562 North Palm Beach 0.0522 Ocean Ridge 0.0200 Pahokee 0.0522 Palm Beach 0.0522 Palm Beach Gardens 0.0150 Palm Beach Shores 0.0552 Palm Springs 0.0532 Riviera Beach





Schedule I - State, Gross Receipts, and Local Taxes Due

Business name Business partner number A. R. C. D. E. Local jurisdiction Taxable sales Taxable sales subject Local tax rates Local tax due to local taxes subject to state tax **PINELLAS** Unincorporated area 0.0582 Belleair 0.0582 Belleair Beach 0.0660 Belleair Bluffs 0.0582 Belleair Shore 0.0300 Clearwater 0.0572 Dunedin 0.0592 Gulfport 0.0672 Indian Rocks Beach 0.0290 Indian Shores 0.0332 Kenneth City 0.0570 Largo 0.0622 Madeira Beach 0.0632 North Redington Beach 0.0572 Oldsmar 0.0642 Pinellas Park 0.0600 Redington Beach 0.0600 Redington Shores 0.0582 Safety Harbor 0.0712 Seminole 0.0582 South Pasadena 0.0632 St. Petersburg 0.0622 St. Pete Beach 0.0630 Tarpon Springs 0.0632 Treasure Island 0.0292 POLK Unincorporated area 0.0552 Auburndale 0.0552 Bartow 0.0642 Davenport 0.0382 Dundee 0.0602 Eagle Lake 0.0572 Fort Meade 0.0562 Frostproof 0.0562 Haines City 0.0552 Highland Park 0.0030 Hillcrest Heights 0.0140 Lake Alfred 0.0492 Lake Hamilton 0.0402 Lake Wales 0.0552 Lakeland 0.0673 Mulberry 0.0552 Polk City 0.0552 Winter Haven 0.0662 **PAGE TOTAL**





Center Hill

Coleman

Webster

Wildwood

PAGE TOTAL

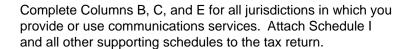
Schedule I - State, Gross Receipts, and Local Taxes Due Business name Business partner number A. B. C. D. E. Local jurisdiction Taxable sales Taxable sales subject Local tax rates Local tax due subject to state tax to local taxes **PUTNAM** Unincorporated area 0.0244 Crescent City 0.0570 Interlachen 0.0582 Palatka 0.0582 Pomona Park 0.0582 Welaka 0.0582 ST. JOHNS Unincorporated area 0.0184 Hastings 0.0522 Marineland 0.0040 St. Augustine 0.0522 St. Augustine Beach 0.0522 ST. LUCIE Unincorporated area 0.0214 Fort Pierce 0.0552 Port St. Lucie 0.0180 St. Lucie Village 0.0190 SANTA ROSA Unincorporated area 0.0188 Gulf Breeze 0.0140 Jay 0.0160 Milton 0.0612 SARASOTA Unincorporated area 0.0542 Longboat Key 0.0582 North Port 0.0632 Sarasota 0.0592 Venice 0.0582 **SEMINOLE** Unincorporated area 0.0572 Altamonte Springs 0.0582 Casselberry 0.0602 Lake Mary 0.0582 Longwood 0.0612 Oviedo 0.0710 Sanford 0.0582 Winter Springs 0.0652 SUMTER Unincorporated area 0.0234 Bushnell 0.0562

0.0572

0.0572

0.0360

0.0572





Business name

Schedule I - State, Gross Receipts, and Local Taxes Due Business partner number

A. Local jurisdiction	B. Taxable sales subject to state tax	C. Taxable sales subject to local taxes	D. Local tax rates	E. Local tax due
SUWANNEE				
Unincorporated area			0.0124	
Branford			0.0520	
Live Oak			0.0620	
TAYLOR				
Unincorporated area			0.0244	
Perry			0.0622	
UNION				
Unincorporated area			0.0090	
Lake Butler			0.0280	
Raiford			0.0050	
Worthington Springs			0.0050	
VOLUSIA				
Unincorporated area			0.0552	
Daytona Beach			0.0552	
Daytona Beach Shores			0.0552	
DeBary			0.0552	
DeLand			0.0552	
Deltona			0.0652	
Edgewater			0.0552	
Flagler Beach			0.0540	
Holly Hill			0.0552	
Lake Helen			0.0552	
New Smyrna Beach			0.0552	
Oak Hill			0.0380	
Orange City			0.0552	
Ormond Beach			0.0552	
Pierson			0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
WAKULLA				
Unincorporated area			0.0244	
Sopchoppy			0.0180	
St. Marks			0.0570	
WALTON				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
WASHINGTON				
Unincorporated area			0.0234	
Caryville			0.0572	
Chipley			0.0592	
Ebro			0.0110	
Vernon			0.0590	
Wausau			0.0220	
PAGE TOTAL				
GRAND TOTAL (Carry forward to next pag	ge)			



If you complete Schedule I, then you must also complete Summary of Schedule I. Attach the schedule, summary, and all other supporting schedules to the tax return.

	Sun	nmary of Sched	ule I - State, Gr	oss Receipts, a	nd	Local Taxes	Due
Bus	iness name					Business partner numb	per
	F State	-	Gross Re	à. ceipts Tax		F Loca	I. I Tax
1.	Taxable sales (Col. B grand total)		4. Taxable sales (Col. C grand total)				
2.	State tax rate	.068	5. Gross receipts tax rate	.0237			
3.	State tax due (Enter this amount on Page 1, Line 1)		6. Gross receipts tax due (Enter this amount on Page 1, Line 2)		7.	Local tax due (Column E grand total). (Enter this amount on Page 1, Line 3)	

Complete this form, sign it, and mail it with your DR-700016 if:

The business name (legal entity) changed.

The business was closed.

The business was sold.

To report an address change, submit the information on the payment coupon (Page 1 of the return).

Closing or Sale of Business or Change of Legal Entity

	The legal entity changed on/is registered for communications services tax, you		are continuing to do business in Florida and the corporation Collect and/or Report Tax in Florida (Form DR-1).
	The business was closed permanently on/_		
	Are you a corporation/partnership required to file cor	mmunications services tax returns?	Yes No
	FEIN -	Business partner number	
	The business was sold on/	The new owner information is:	
	Name of new owner:	Telephone number of	of new owner: ()
	Mailing address of new owner:		
	City:	County:	State: ZIP:
Siar	nature of officer (required)	Date	Telephone number ()



Direct-to-home satellite service providers must complete Schedule II (and Schedule III, if needed) and attach to the tax return.

Schedu	le II - Direct-to-Home Satellite S	Services
Business name		Business partner number
A. Taxable Sales	B. Tax Rate	C. Net Tax Due Enter this amount on Page 1, Line 4.
	.1317	

	Schedule III - D	irect-to-Home	Satellite Service	es Adjustments	
Business name		Applied period		Business partner number	
A. Change in Reported Taxable Sales	B. Rate	C. Collection Allowance Adjustment	D. Adjustment Amount (Report credits in parentheses)	E. Penalty	F. Interest
G. TOTAL ADJUSTME	NTS (Add Columns D, E	, and F. Enter this amo	ount on Page 1, Line 10)		



				Sch	edule IV -	Schedule IV - Adjustments	ents					
Business name			Α	Applied period				Busir	Business partner number	ber		
		State Tax		Calculation			Local Tax Calculation	x Calc	ulation		Penalty and Interest	Interest
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	-/+	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	- /+	H. Collection Allowance Adjustment	Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest
COUNTY:												
Unincorporated Area:					-							
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
OITY:												
· ALIO												
<u>.</u>												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
Gross Receipts Calculation	L. Change in Reported Taxable Sales (See Instructions)	eported sales ctions)	M. Rate		+/- Collection Adju	N. Collection Allowance Adjustment (Fee Instructions)	O. Adjustment Amount (Report credits in parentheses)	It Amoun		P. Penalty	Inte	Q. Interest
Penalty and Interest	est	R. Net Tax Adjustments (Add Cols. E, I, and O)	ustment , I, and C	+	Per (Add Cols	S. Penalty (Add Cols. J and P)	+	Inte (Add Cols	T. Interest (Add Cols. K and Q)	(Add C	U. Total Adjustments (Add Cols. R, S, and T. Enter this	ents T. Enter this
Calculation										ame (F	amount on Page 1, Line 10.) (Report credits in parentheses)	LINE TU.) ntheses)



		Schedule	V - Multistat	e Credits		
Business name					Business partner number	
	Applied	Period	Local Tax Credits	State Tax Credits	Gross Receipts Credits	Direct-to-Home Satellite
A. Local Jurisdiction	B. Beginning Date (MMDDYYYY)	C. Ending Date (MMDDYYYY)	D. Multistate Credits	E. Multistate Credits	F. Multistate Credits	G. Multistate Credits
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:					_	
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COLUMN TOTALS						

Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)

General Information and Instructions

What is the communications services tax?

The communications services tax is a simplified tax that became effective October 1, 2001, replacing several state and local taxes with a simpler tax structure. Communications services tax is imposed by Chapter 202, Florida Statutes. This tax includes a state portion, a gross receipts portion, and a local portion. The tax is imposed on voice, data, audio, video, or any other information or signal, including cable services that are transmitted by any medium.

The rate for the state portion is 6.8 percent (.068). The rate for the gross receipts portion is 2.37 percent (.0237). The rate for direct-to-home satellite services is 13.17 percent (.1317). Each local taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific tax rate. While state and gross receipts tax rates stay fairly constant, local rates can and do change frequently. To verify current rates, visit the Department's Internet site at www.myflorida.com/dor.

Examples of services subject to the tax include:

- · Local, long distance, or toll telephone.
- Cable television.
- · Direct-to-home satellite.
- Mobile communications.
- · Private communications.
- Pager and beeper.
- · Telephone charge made by a hotel or motel.
- Facsimiles (fax), when not provided in the course of professional or advertising services.
- Telex, telegram, and teletypewriter.
- Substitute communications systems.

Examples of services not subject to the tax include:

- Information services (these services may include electronic publishing, web-hosting services, or end user 900-number services).
- Internet access services, electronic mail services, electronic bulletin board services, or similar online computer services.
- Sale or recharge of prepaid calling arrangements.
- · Pay telephone charges.

Note: When taxable services and nontaxable services are bundled together and sold as a package for one sale price, the entire charge becomes subject to tax.

Exemptions

Transactions exempt from the tax include:

- Sales to government agencies.
- Sales to religious and educational organizations, and homes for the aged that are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- · Sales for resale.
- Sales to holders of direct pay authority.

Exemptions for residential service

Communications services sold to a residential household are exempt from the state portion of the tax. This exemption does **not** apply to the sale of mobile communications service, cable service, or direct-to-home satellite service. Residential service is not exempt from gross receipts tax or local tax.

Who must file a return?

All registered dealers of communications services in the State of Florida must file a *Communications Services Tax Return* (Form DR-700016) with the Department of Revenue.

When is the return due and payable?

Returns and payments are due on the first and late after the 20th day of the month following each collection period.

Penalty for late payments

A 10 percent (.10) penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the total amount due. See chart below.

Late payments include additional tax due as a result of changes in situsing of previously reported sales from a local jurisdiction with a lower tax rate to a local jurisdiction with a higher tax rate, if the provider has not used an address database that meets the requirements of section 202.22, F.S.

Days Late	Rate
1-30	10%
31-60	20%
61-90	30%
91-120	40%
over 120	50%

Interest on late payments

Interest is due on late payments and is accrued from the date tax is late until it is paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S.

To obtain interest rates:

- Visit the Department's Internet site at www.myflorida.com/dor
- Call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671 or 850-488-6800.

If your business has been sold, merged, or has ceased operations, please complete and return the enclosed *Closing or Sale of Business or Change of Legal Entity* form (Page 15).

If your business address or name has changed, please write the change(s) in the spaces provided on the payment coupon (Page 1).

Where to send payments and returns

Make check payable to and send with return to:

FLORIDA DEPARTMENT OF REVENUE PO BOX 6520

TALLAHASSEE FL 32314-6520 or

File online via our Internet site at www.myflorida.com/dor

Electronic filing and payment of taxes

Any taxpayer who paid \$50,000 or more in communications services tax between July 1 and June 30 (the state's fiscal year) is required to file and pay taxes electronically. You can enroll via the Department's Internet site at **www.myflorida.com/dor**; click on "e-Services." For more information, call 800-352-3671 or 850-488-6800.

Substitute communications systems operators

Substitute communications systems operators are required to file an annual return each March to report and remit tax on the costs of operating a substitute communications system during the previous calendar year. Substitute communications systems operators should enter the actual costs of operating the system in Columns B and C of Schedule I (where dealers would enter taxable sales in each local jurisdiction), enter the local tax due for each jurisdiction in Column E of Schedule I, and complete the Schedule I Summary (Columns F, G, and H). Any adjustments to a previously filed return should be entered on Schedule IV. Information from the Schedule I Summary and Schedule IV should be carried to Lines 1, 2, 3, and 10 on Page 1 of the return. Lines 5, 8, 9, and 12 should be calculated as instructed. Substitute communications systems operators are not entitled to a collection allowance.

How can I get more information?

- If you have questions about this form or the filing requirements for this tax, or you need additional forms, contact Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671 or 850-488-6800.
- Hearing or speech impaired persons may call the TDD line at 800-367-8331 or 850-922-1115.

Completing the Return

- **Business partner number -** This is a unique identifier assigned by the Department when you register. The business partner number appears on your *Communications Services Tax Certificate of Registration* (DR-700014). Please be sure that this number is recorded on the return and all schedules before submitting to the Department.
- **Rounding rule** All dollar amounts should be rounded up to the nearest hundredth (.01).
- Proper collection of tax "Tax due" is not a straight percentage calculation using the "Taxable sales" columns of Schedule I. The tax rates are preprinted on the schedule as a convenience, but the amount of tax entered in the "tax due" columns should never be less than the actual amount of tax charged.
- **Supporting schedules** All supporting schedules are required to process the return. Failure to submit supporting schedules will delay the processing of the return and/or any refund that may be associated with the return.
- Signature The return must be signed by a person who is authorized to sign on behalf of the dealer. Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.
- **Adjustments -** Adjustments or credits on transactions that occurred prior to October 1, 2001, may be claimed by filing an *Application for Refund* (Form DR-26) or by completing Schedule IV.

Line-by-Line Instructions

Enter all demographic information requested on Page 1 of the return, if the return is not personalized.

Note: Complete Schedules I through V, if applicable, before completing Lines 1-12 of the return.

- Line 1 Tax due on sales subject to the state portion of the communications services tax. Enter the amount from Summary of Schedule I, Column F, Line 3 (Page 15).
- Line 2 Tax due on sales subject to the gross receipts portion of the communications services tax. Enter the amount from Summary of Schedule I, Column G, Line 6 (Page 15).
- Line 3 Tax due for sales subject to the local portion of the communications services tax. Enter the amount from Summary of Schedule I, Column H, Line 7 (Page 15).
- **Line 4 Tax due for direct-to-home satellite services.** Enter total from Schedule II, Column C (Page 16).
- **Line 5 Total communications services tax.** Add Lines 1 through 4 and enter the result here.
- Line 6 Collection allowance. If the collection allowance rate is not preprinted on the return, check the box for the collection allowance that applies to this filing period. Multiply the collection allowance rate by the amount on Line 5 and enter the result here.

Determining the collection allowance:

- Only timely filed returns with payments are entitled to a collection allowance.
- Dealers who submit a timely filed return and payment and use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., to situs customers may apply a .75 percent (.0075) collection allowance.
- Direct-to-home satellite dealers who file a timely return and payment may apply a .75 percent collection allowance.
- All other dealers who file a timely return and payment and do not use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., must apply a .25 percent (.0025) collection allowance.
- Direct pay permit holders do not receive a collection allowance on amounts accrued but not collected from customers.
- Substitute system operators do not receive a collection allowance.
- **Line 7 Net communications services tax due.** Subtract Line 6 from Line 5 and enter the result here.
- **Line 8 Penalty.** A 10 percent (.10) penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result here.
- Line 9 Interest. Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in section 213.235, F.S. See "Interest on late payments" on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result here.
- Line 10 Adjustments. Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (amount).
- **Line 11 Multistate credits.** Enter the Total Credits from Schedule V, Column H (Page 18).

Line 12 - Amount due with return. Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result here. Enclose a check for this amount, payable to the Florida Department of Revenue.

Signature. The return must be signed by a person who is authorized to sign on behalf of the provider. Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.

Schedule I State, Gross Receipts, and Local Taxes Due

Who must complete this schedule?

Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. This schedule may not be used to report adjustments; deductions entered on Schedule I will not be accepted. Use Schedule IV to report bad debts, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Direct-to-home satellite service providers must complete Schedule II.

Schedule I, Columns A through E (Pages 3-14)

Column A - Local jurisdiction. You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.

Column B - Taxable sales subject to state tax. Enter total sales of all taxable communications services and/or all purchases subject to the state tax under a direct pay permit. The following are examples of exempt sales transactions, for state tax calculation purposes.

Sales to:

- Residential customers, except for sales of mobile communications services and cable services.
- Federal government agencies.
- State, local, and municipal governments.
- Religious and educational organizations, and homes for the aged exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- Column C Taxable sales subject to local taxes. Enter total sales of all taxable communications services and/or all purchases subject to the local tax under a direct pay permit. The following are examples of exempt sales transactions, for local tax calculation purposes.

Sales to:

- · Federal government agencies.
- · State, local, and municipal governments.
- Religious and educational organizations, and homes for the aged exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- **Column D Local tax rates.** A list of local rates by jurisdiction is preprinted here. Note: Local rates can and do change frequently. You may verify current rates at **www.myflorida.com/dor**.
- **Column E Local tax due.** Enter the total local tax collected and/or accrued for taxable transactions reported in Column C, on the line corresponding to the appropriate local jurisdiction.

Summary of Schedule I, Columns F-H (Page 15)

Column F - State tax.

Line 1 - Taxable sales. Enter the grand total from Schedule I, Column B.

Line 2 - State tax rate. The state tax rate of .068 is preprinted here.

Line 3 - State tax due. Enter the total state tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1 here and on Page 1, Line 1 of the return.

Column G - Gross receipts tax.

Line 4 - Taxable sales. Enter the grand total from Schedule I, Column C.

Line 5 - Gross receipts tax rate. The gross receipts tax rate of .0237 is preprinted here.

Line 6 - Gross receipts tax due. Enter the total gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4 here and on Page 1, Line 2 of the return.

Column H - Local tax.

Line 7 - Local tax due. Enter the grand total from Schedule I, Column E here and on Page 1, Line 3 of the return.

Schedule II Direct-to-Home Satellite Services

Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

Column A - Taxable sales. Enter total taxable sales of direct-tohome satellite communications services.

Column B - Tax rate. The direct-to-home satellite services tax rate of .1317 is preprinted here.

Column C - Net tax due. Enter the total communications services tax collected and/or accrued for taxable sales reported on Schedule II, Column A, here and on Page 1, Line 4 of the return.

Schedule III Direct-to-Home Satellite Services Adjustments

Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule to report adjustments to previous filing periods. Complete a separate Schedule III for each applied period that you are adjusting. Make photocopies of Schedule III as needed. Use Schedule V to claim multistate credits. Send all completed schedules with the tax return.

Note on eligible bad debts: Direct-to-home satellite service providers may take credits on Schedule III for unpaid balances or worthless accounts. The credit amount should be reported as a reduction in taxable sales in Column A. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Subsequent to processing a return, the Department may require documentation to support bad debts adjustments.

- Column A Change in reported taxable sales. Enter the net change in taxable sales. This is the total of the taxable sales which are either being added to or deleted from transactions previously reported. Report negative amounts in parentheses (amount).
- **Column B Rate.** Enter the appropriate rate for the applied period that you are adjusting.
- Column C Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If Column A (Change in reported taxable sales) is a decrease (negative number), multiply .0075 by the amount of tax collected and/or accrued on the amount in Column A. The result should be entered as a positive number in Column C. If a collection allowance was not taken on the original return or the adjustment results in an increase in taxable sales, this section does not apply. Enter 0 (zero) in Column C.
- **Column D Adjustment amount.** Subtract Column C from the amount of tax collected and/or accrued for sales transactions reported in Column A. Enter the result here. Report negative amounts in parentheses (amount).

Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in an increase in tax due.

- **Column E Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.
- **Column F Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.
- **Column G Total adjustments.** Sum the totals of Columns D, E, and F. Enter the result here and on Page 1, Line 10 of the return.

Schedule IV Adjustments

Who must complete this schedule?

All dealers of communications services (except direct-to-home satellite service providers) must use this schedule to:

- Report adjustments to previous filing periods. This schedule must be used to correct state or local tax situsing errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.
- Report adjustments in taxable sales due to bad debts. Dealers may take credits on Schedule IV for unpaid balances or worthless accounts. The credit amount should be reported as a reduction in taxable sales in Column B. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Subsequent to processing a return, the Department may require documentation to support bad debts adjustments.
- Take credit for tax paid to a vendor on services that have been resold.

Complete a separate Schedule IV for each applied period that you are adjusting. Make photocopies of Schedule IV as needed. Use Schedule V to claim multistate tax credits.

Column A - Local jurisdiction. Enter the names of the jurisdiction(s) for which you have adjustments. Attach additional sheets as needed.

State Tax Calculation

- Column B Change in reported taxable sales. Enter the net change in taxable sales on the line corresponding to the appropriate local jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (amount).
- **Column C Rate.** Enter the appropriate rate for the applied period that you are adjusting.
- Column D Collection allowance adjustment. Collection allowance adjustments for state tax are required for transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an **increase** in taxable sales for a prior applied period or a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

If Column B (change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.

- If the dealer is using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column B.
- If the dealer is not using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column B.
- **Column E Adjustment amount.** Subtract Column D from the tax collected and/or accrued for the sales reported in Column B, and enter the result here.

Local Tax Calculation

Column F - Change in reported taxable sales. Enter the net change in taxable sales for the appropriate jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (amount).

When changes in taxable sales are due to situsing or reporting errors and tax has not been refunded to the customer, use the following calculations to determine the change in taxable sales.

For dealers using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., adjustments to taxable sales should be made by reallocating the original local tax due amount reported in the wrong jurisdiction to the correct jurisdiction. The tax should be reallocated regardless of the tax rate originally used or the tax rate of the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction.

Example 1: \$1,113.09 in local tax due was originally reported in Jurisdiction A (tax rate 1.10%), but should have been reported in Jurisdiction B (tax rate 2.10%). Calculate the change (decrease) in taxable sales for Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by its current tax rate. (EX: \$1,113.09 divided by .0110 = \$101,190.00). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction B by dividing the tax due originally reported in Jurisdiction A by the current tax rate for Jurisdiction B. (EX: \$1,113.09 divided by .0210 = \$53,004.29).

Example 2: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

For dealers using a database that does not meet the requirements of section 202.22, F.S., dealers should identify the taxable sales and local tax due amounts to be reallocated, the tax rates for the jurisdictions where the tax was originally reported (incorrect jurisdiction), and where the tax should be reported (correct jurisdiction).

If the correct jurisdiction has a higher tax rate, the original taxable sales amount will be used to claim a credit in the incorrect jurisdiction. This same taxable sales amount will be used in the correct jurisdiction to calculate tax due. When multiplied by the tax rates, a higher local tax due amount in the correct jurisdiction will result. Note that additional local tax resulting from the transfer to a jurisdiction with a higher tax rate will be due, along with penalty and interest. See "Penalty and Interest Calculation."

Example 3: \$101,190.00 in taxable sales was originally reported in Jurisdiction A (tax rate 1.10%) but should have been reported in Jurisdiction B (tax rate 2.10%). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10%) in the appropriate columns. Report the decrease in parentheses. Report the change (increase) in taxable sales (\$101,190.00) in Jurisdiction B and the tax rate (2.10%) in the appropriate columns. The additional tax will be due, along with penalty and interest.

If the rate of the correct jurisdiction is the same as or lower than the original (incorrect) jurisdiction, the tax due amount reported should be used to claim a credit in the original (incorrect) jurisdiction and this same tax due amount reported in the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction. When tax is transferred to a jurisdiction with a lower rate, calculated taxable sales will not match actual sales to customers but will provide the information needed to correct the allocation of tax reported.

Example 4: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

Column G - Rate. Enter the appropriate local rate for the applied period that you are adjusting.

Column H - Collection allowance adjustment. Collection allowance adjustments are required for all transfers of tax between jurisdictions and any transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an **increase** in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column H.

When a jurisdictional transfer results in a transfer to a jurisdiction with the same or higher tax rate, the collection allowance adjustment must be capped at the amount claimed on the original return (i.e., no additional collection allowance will be granted on additional tax due as a result of the transfer).

If Column F (Change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column H.

- If the dealer is using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If the dealer is not using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column I - Adjustment amount. Subtract Column H from the tax collected and/or accrued for the sales reported in Column F, and enter the result here. Report negative amounts in parentheses (amount).

Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in additional tax due, except corrections of state or local tax situsing errors (revenue reported in the wrong jurisdiction). A dealer using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., will be held harmless for tax, penalty, and interest that would have accrued otherwise as a result of the additional tax due on transfers between jurisdictions. A dealer who does not use a database as specified in the previous sentence will not be held harmless and the additional tax due from the transfer to the jurisdiction with the higher tax rate will be due, along with penalty and interest.

Column J - Penalty. See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

Column K - Interest. See "Interest on late payments" on Page 19 for information on calculating the interest due.

Gross Receipts Calculation

Column L - Change in reported taxable sales. Enter the net change in taxable sales. The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (amount).

Column M - Rate. Enter the appropriate gross receipts rate.

Column N - Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply Enter 0 (zero) in Column N.

If Column F (change in reported taxable sales), is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column N.

- If the dealer is using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If the dealer is not using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.
- **Column O Adjustment amount.** Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result here. Report negative amounts in parentheses (amount).
- Column P Penalty. See "Penalty for late payments" on Page 19 for information on calculating the penalty due.
- **Column Q Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.
- **Column R Net tax adjustments.** Add the totals of Columns E, I, and O and enter the result here. Report negative amounts in parentheses (amount).
- **Column S Penalty.** Add the totals of Columns J and P and enter the result here.
- **Column T Interest.** Add the totals of Columns K and Q and enter the result here.
- **Column U Total adjustments.** Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses *(amount)*.

Schedule V Multistate Credits

Who may complete this schedule?

Upon proof that the dealer has paid a communications services tax legally imposed on the dealer by another state or local jurisdiction, a dealer may take a credit against the Florida communications services tax imposed on the dealer for the same services not to exceed the dealer's Florida tax liability in the relevant local jurisdiction for the current filing period. Any credit amount exceeding the current month's tax liability must be claimed on a subsequent return. All dealers, except direct-to-home satellite service providers, must complete Columns A through F. Direct-to-home satellite service providers must complete only Column G.

Note: Proof of communications services tax legally imposed on the dealer by another state must be submitted at the time the credit is claimed. Copies of supporting documents should be included with your return or can be faxed to 850-414-5733. Failure to submit proof will result in the denial of the credit claimed.

- **Column A Local jurisdiction.** Enter the county(ies) or municipality(ies) for which multistate credits apply.
- Columns B and C Applied period. Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

Local Tax Credits

Column D - Multistate credits. Enter the amount of the eligible multistate credit in each jurisdiction. Report negative amounts in parentheses (amount).

State Tax Credits

Column E - Multistate credits. Enter the amount of the eligible multistate credits in each county. Report negative amounts in parentheses (amount).

Gross Receipts Credits

Column F - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (amount).

Direct-to-Home Satellite

- **Column G Multistate credits.** Enter the amount of the eligible multistate credit. Report negative amounts in parentheses *(amount)*.
- **Column H Total credits.** Add the totals of Columns D through G and enter the result here and on Page 1, Line 11 of the return.