DR-700016 R. 08/10



**Services Tax Return** 

Name

	Address
BUSINESS PARTNER NUMBER	FEIN City/State/ZIP
	Check here if you are discontinuing your business and this is your final return (see page 15).
FROM: REPORTING PERIOD T	TO:   Handwritten Example   Typed Example
	Use black ink.  Use Dollars  Cents
1. Tax due on sales subject to 6.65% state and .15%	gross receipts portions
of communications services tax (from Summary of S 2. Tax due on sales subject to 2.37% gross receipts per	portion of
communications services tax (from Summary of Sch 3. Tax due on sales subject to local portion of communications of services tax (from Summary of Sch	
services tax (from Summary of Schedule I, Line 7)	3.
4. Tax due for direct-to-home satellite services (from S	Schedule II, Column C) 4.
5. Total communications services tax (add Lines 1 thro	rough 4)5.
6. Collection allowance. Rate:	
<ul><li>(If rate above is blank, check one) □ None applies □</li><li>7. Net communications services tax due (subtract Line</li></ul>	
8. Penalty	
9. Interest	
10. Adjustments (from Schedule III, Column G and/or	Check here
Schedule IV, Column U)	if negative 10
11. Multistate credits (from Schedule V)	
12. Amount due with return	12.
AUTHORIZATION Under penalties of perjury, I declare that I have read this return Type or print name	turn and that the facts stated in it are true [ss. 92.525(2), 202.27(5), and 837.06, Florida Statutes].  Authorized signature Date
Preparer (type or print name)	Preparer's signature Date
Contact name (type or print name)	Contact phone number Contact e-mail address
The state of the s	
	Telephone number: ()  New mailing address:
Check here if payment was transmitted electronically.  Payment is due on the 1st and LATE  if postmarked or hand delivered after.	Amount due from Line 12



Rule 12A-19.100 Florida Administrative Code Effective 02/11

## 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

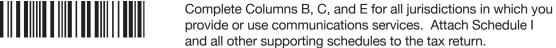
or

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

# File electronically . . . it's easy!

The Department maintains a free and secure Internet site to file and pay communications services tax. To enroll, go to the Department's Internet site at:

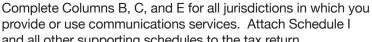
www.myflorida.com/dor





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

Business name			Business partner num	==:
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
ALACHUA				<u> </u>
Unincorporated area			0.0740	
Alachua			0.0572	
Archer			0.0572	
Gainesville			0.0607	
Hawthorne			0.0572	
High Springs			0.0572	
La Crosse			0.0392	
Micanopy			0.0560	
Newberry			0.0572	
Waldo			0.0572	
BAKER			3.007.2	
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
BAY			0.0032	
Unincorporated area			0.0184	
Callaway			0.0522	
Lynn Haven				
Mexico Beach			0.0522	
			0.0288	
Panama City			0.0522	
Panama City Beach			0.0522	
Parker			0.0522	
Springfield			0.0522	
BRADFORD				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
BREVARD				
Unincorporated area			0.0522	
Cape Canaveral			0.0522	
Cocoa			0.0522	
Cocoa Beach			0.0522	
Grant-Valkaria			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				





Crystal River

**PAGE TOTAL** 

Inverness

#### and all other supporting schedules to the tax return. Schedule I - State, Gross Receipts, and Local Taxes Due Business partner number Business name A. Local jurisdiction B. Taxable sales subject to C. Taxable sales subject D. Local tax rate E. Local tax due to 2.37% gross receipts 6.65% state tax and .15% gross receipts tax tax and local tax **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 0.0522 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 West Park 0.0522 Weston 0.0522 Wilton Manors 0.0562 **CALHOUN** Unincorporated area 0.0264 Altha 0.0602 0.0602 Blountstown **CHARLOTTE** 0.0582 Unincorporated area Punta Gorda 0.0582 **CITRUS** Unincorporated area 0.0224

0.0522

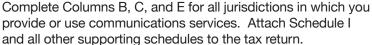


Carrabelle

**PAGE TOTAL** 

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 B. Taxable sales subject to C. Taxable sales subject A. Local jurisdiction D. Local tax rate E. Local tax due 6.65% state tax and .15% to 2.37% gross receipts gross receipts tax tax and local tax 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 0.0522 **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 0.0645 Flagler Beach 0.0580 Marineland 0.0110 Palm Coast 0.0592 **FRANKLIN** Unincorporated area 0.0150 Apalachicola 0.0420





Unincorporated area

Avon Park

Sebring

Lake Placid

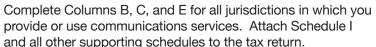
PAGE TOTAL

#### Schedule I - State, Gross Receipts, and Local Taxes Due Business name Business partner number A. Local jurisdiction B. Taxable sales subject to C. Taxable sales subject D. Local tax rate E. Local tax due 6.65% state tax and .15% to 2.37% gross receipts tax and local tax gross receipts tax **GADSDEN** Unincorporated area 0.0264 Chattahoochee 0.0602 0.0592 Greensboro Gretna 0.0482 Havana 0.0602 Midway 0.0450 Quincy 0.0602 **GILCHRIST** Unincorporated area 0.0234 0.0500 **Fanning Springs** 0.0612 Trenton 0.0572 **GLADES** Unincorporated area 0.0244 Moore Haven 0.0180 **GULF** Unincorporated area 0.0234 Port St. Joe 0.0572 Wewahitchka 0.0572 **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 0.0170 Brooksville 0.0552 Weeki Wachee 0.0040 HIGHLANDS

0.0244

0.0582

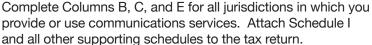
0.0582





PAGE TOTAL

	and an other sup	porting schedules to the	tax rotarri.	
Sch	edule I - State, Gross	Receipts, and Loca	al Taxes Due	
Business name	,	<u>'</u>	Business partner num	ber
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
HILLSBOROUGH				
Unincorporated area			0.0460	
Plant City			0.0632	
Tampa			0.0582	
Temple Terrace			0.0600	
HOLMES				
Unincorporated area			0.0244	
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				T
Unincorporated area			0.0164	
Monticello			0.0500	
LAFAYETTE			0.555	
Unincorporated area			0.0234	
Mayo			0.0250	
LAKE				1
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	
DAGE TOTAL		1		1





Bradenton

**Bradenton Beach** 

Holmes Beach

Longboat Key

**PAGE TOTAL** 

Palmetto

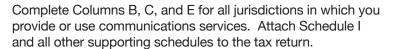
#### Schedule I - State, Gross Receipts, and Local Taxes Due Business partner number Business name A. Local jurisdiction B. Taxable sales subject to C. Taxable sales subject D. Local tax rate E. Local tax due 6.65% state tax and .15% to 2.37% gross receipts gross receipts tax tax and local tax LAKE - continued Leesburg 0.0582 Mascotte 0.0582 Minneola 0.0582 Montverde 0.0570 Mount Dora 0.0582 **Tavares** 0.0592 Umatilla 0.0582 LEE Unincorporated area 0.0361 **Bonita Springs** 0.0182 Cape Coral 0.0522 Fort Myers 0.0522 Fort Myers Beach 0.0522 Sanibel 0.0522 **LEON** Unincorporated area 0.0602 0.0690 Tallahassee **LEVY** 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 Unincorporated area 0.0120 Bristol 0.0582 **MADISON** Unincorporated area 0.0264 Greenville 0.0542 0.0602 Lee Madison 0.0602 **MANATEE** Unincorporated area 0.0214 Anna Maria 0.0552

0.0602

0.0602

0.0552

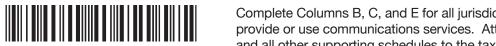
0.0552





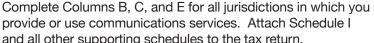
## Schedule I - State, Gross Receipts, and Local Taxes Due Business partner no.

Business name			Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due	
MARION				1	
Unincorporated area			0.01735		
Belleview			0.0512		
Dunnellon			0.0522		
McIntosh			0.0130		
Ocala			0.0522		
Reddick			0.0130		
MARTIN					
Unincorporated area			0.0214		
Jupiter Island			0.0552		
Ocean Breeze Park			0.0250		
Sewalls Point			0.0342		
Stuart			0.0552		
MIAMI-DADE			3.3302		
Unincorporated area			0.0572		
Aventura			0.0570		
Bal Harbour Village			0.0572		
Bay Harbour Islands			0.0572		
Biscayne Park			0.0572		
Coral Gables			0.0572		
			0.0572		
Cutler Bay	_				
Doral			0.0572		
El Portal			0.0610		
Florida City			0.0592		
Golden Beach			0.0262		
Hialeah			0.0637		
Hialeah Gardens			0.0572		
Homestead			0.0592		
Indian Creek Village			0.0120		
Islandia			0.0050		
Key Biscayne			0.0572		
Medley			0.0672		
Miami			0.0572		
Miami Beach			0.0572		
Miami Gardens			0.0572		
Miami Lakes			0.0572		
Miami Shores Village			0.0622		
Miami Springs			0.0572		
North Bay Village			0.0540		
North Miami			0.0572		
North Miami Beach			0.0572		
Opa-locka			0.0572		
Palmetto Bay			0.0572		
Pinecrest			0.0602		
South Miami			0.0572		
Sunny Isles Beach			0.0572		
Surfside			0.0572		
PAGE TOTAL					



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.

Business name	nedule I - State, Gross		Business partner num	ber
			Submode paraner nam	20.
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
MIAMI-DADE - continued				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0490	
MONROE			0.0100	
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0612	
Layton			0.0090	
Marathon			0.0612	
NASSAU			0.0012	
Unincorporated area			0.0244	
Callahan				
Fernandina Beach			0.0510	
Hilliard			0.0572	
OKALOOSA			0.0582	
			0.0000	
Unincorporated area			0.0230	
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			0.0552	
Windermere			0.0552	
Winter Garden			0.0552	
Winter Park			0.0602	
OSCEOLA			0.0002	
Unincorporated area			0.0572	
Kissimmee			0.0572	
St. Cloud			0.0572	
PAGE TOTAL		+	0.0000	





Dade City

Port Richey

San Antonio

Zephyrhills

**PAGE TOTAL** 

St. Leo

**New Port Richey** 

#### Page 11 and all other supporting schedules to the tax return. Schedule I - State, Gross Receipts, and Local Taxes Due Business name Business partner number A. Local jurisdiction B. Taxable sales subject to C. Taxable sales subject D. Local tax rate E. Local tax due 6.65% state tax and .15% to 2.37% gross receipts gross receipts tax tax and local tax PALM BEACH Unincorporated area 0.0602 Atlantis 0.0540 Belle Glade 0.0542 Boca Raton 0.0572 Boynton Beach 0.0552 **Briny Breezes** 0.0552 Cloud Lake 0.0262 Delray Beach 0.0552 Glen Ridge 0.0552 Golf 0.0552 Greenacres 0.0674 Gulf Stream 0.0552 Haverhill 0.0290 Highland Beach 0.0552 Hypoluxo 0.0622 Juno Beach 0.0552 Jupiter 0.0552 Jupiter Inlet Colony 0.0030 Lake Clarke Shores 0.0552 Lake Park 0.0562 Lake Worth 0.0552 Lantana 0.0572 Loxahatchee Groves 0.0552 Manalapan 0.0190 Mangonia Park 0.0592 North Palm Beach 0.0552 Ocean Ridge 0.0230 Pahokee 0.0552 Palm Beach 0.0552 Palm Beach Gardens 0.0180 Palm Beach Shores 0.0582 Palm Springs 0.0562 Riviera Beach 0.0552 Royal Palm Beach 0.0552 South Bay 0.0540 South Palm Beach 0.0590 Tequesta 0.0552 Wellington 0.0552 West Palm Beach 0.0572 **PASCO** Unincorporated area 0.0244

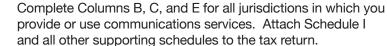
0.0582

0.0622

0.0570

0.0140

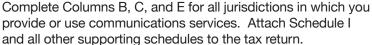
0.0582





Winter Haven
PAGE TOTAL

#### Schedule I - State, Gross Receipts, and Local Taxes Due Business name Business partner number A. Local jurisdiction B. Taxable sales subject to C. Taxable sales subject D. Local tax rate E. Local tax due to 2.37% gross receipts 6.65% state tax and .15% gross receipts tax tax and local tax **PINELLAS** 0.0582 Unincorporated area 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 0.0582 Kenneth City 0.0570 0.0622 Largo 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 0.0582 POLK Unincorporated area 0.0582 Auburndale 0.0582 Bartow 0.0672 Davenport 0.0412 Dundee 0.0632 Eagle Lake 0.0602 Fort Meade 0.0592 Frostproof 0.0592 Haines City 0.0582 Highland Park 0.0060 Hillcrest Heights 0.0170 Lake Alfred 0.0522 Lake Hamilton 0.0432 Lake Wales 0.0582 Lakeland 0.0703 Mulberry 0.0582 Polk City 0.0582

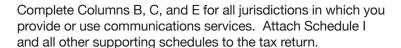




Wildwood

**PAGE TOTAL** 

#### Schedule I - State, Gross Receipts, and Local Taxes Due Business name Business partner number A. Local jurisdiction B. Taxable sales subject to C. Taxable sales subject D. Local tax rate E. Local tax due to 2.37% gross receipts 6.65% state tax and .15% gross receipts tax tax and local tax **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 0.0552 St. Lucie Village 0.0190 SANTA ROSA Unincorporated area 0.0188 Gulf Breeze 0.0455 0.0160 Jay 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 0.0654 Casselberry 0.0602 Lake Mary 0.0582 Longwood 0.0612 Oviedo 0.0616 Sanford 0.0760 Winter Springs 0.0652 **SUMTER** Unincorporated area 0.0234 Bushnell 0.0562 Center Hill 0.0572 Coleman 0.0572 Webster 0.0572





Chipley

Vernon

Wausau

PAGE TOTAL
GRAND TOTAL
(Carry forward to next page)

Ebro

Schedule I - State, Gross Receipts, and Local Taxes Due Business name Business partner number A. Local jurisdiction B. Taxable sales subject to C. Taxable sales subject D. Local tax rate E. Local tax due to 2.37% gross receipts 6.65% state tax and .15% gross receipts tax tax and local tax SUWANNEE Unincorporated area 0.0244 **Branford** 0.0520 Live Oak 0.0620 **TAYLOR** Unincorporated area 0.0244 Perry 0.0622 UNION Unincorporated area 0.0234 Lake Butler 0.0560 Raiford 0.0050 Worthington Springs 0.0550 **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 0.0552 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

0.0592

0.0110

0.0590



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.

	Summary of Schedule I - State, Gross Receipts, and Local Taxes Due							
Bus	siness name						Business partner numl	ber
	6.65% State	F. Tax and Receipts Tax			à. Receipts Tax		F Loca	I. Il Tax
1.	Taxable sales (Col. B grand total)		4.	Taxable sales (Col. C grand total)				
2.	State tax rate (.0665) and gross receipts tax rate (.0015)	.068	5.	Gross receipts tax rate (.0237)	.0237			
3.	State 6.65% plus .15% gross receipts 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/ If you change your legal entity and are continuing to do registered for communications services tax, you must complete a new Application to Collect and/or Repo	-
	The business was closed permanently on/	
	Are you a corporation/partnership required to file communications services tax returns?	No
	FEIN Business partner number	
	The business was sold on/ The new owner information is:	
	Name of new owner: Telephone number of new owner: (	)
	Mailing address of new owner:	
	City: County: State:	ZIP:
• Ciar	* Signature of officer (required)  Telepho	one number (



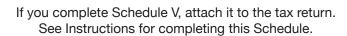
Direct-to-home satellite service providers must complete Schedule II (and Schedule III, if needed) and attach to the tax return

Schedule II - Direct-to-Home Satellite 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 - Direct-to-Home Satellite Services 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, I	E, and F. Enter this amo	ount on Page 1, Line 10)				



				S	Schedule IV - Adjustments	- Adjustmen	ıts					
Business name				Reporting period (Use last day of re	Reporting period (Use last day of reporting period in MM / DD / YYYY format)			Br	Business partner number	umber		
		State T	Tax	ax Calculation	C		Local Tax Calculation	Calculati	uo	ш	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		I. Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest
COUNTY:			L						-			
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:								-	_			
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
										1		
Gross Receipts Calculation	L. Change in Reported Taxable Sales (See Instructions)	Reported Sales ictions)	≥	M. Rate	N. Collectic Adjus +/- (See Ins	N. Collection Allowance Adjustment (See Instructions) (Re	O. Adjustment Amount (Report credits in parentheses)	Amount arentheses)	P. Penalty	alty	Q E	Q. Interest
		R. Net Tax Adjustments	Adjustm	ents	S. Pe	S. Penalty		T. Interest	**		U. Total Adjustments	nents
Penalty and Interest Calculation	t;	(Add Cols. E, I, and O)	E, I, an		+ (Add Cols	(Add Cols. J and P)	+	(Add Cols. K and Q)	and Q)	(Add Coamor amor (Rei	(Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)	. Enter this Line 10.)





		Schedule	e V - Multistat	te 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	Add totals of Columns					

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

## **General Information and Instructions**

## **NEW information for 2010!**

The form and instructions have been updated to reflect 2010 legislative changes.

- The state rate decreased from 6.8 percent to 6.65 percent and an
  additional gross receipts tax of .15 percent was added. However,
  providers will still report a combined rate of 6.8 percent. The state
  and gross receipts tax rate component changes do not affect sales
  of direct-to-home satellite services, sales of certain communications
  services to residential households, or local tax rates. For more
  information, see the instructions for Schedule I, Column B.
- Changes were made to the reporting requirements for bad debts.
   For more information, see the instructions for Schedules I and IV,
   "Who must complete this schedule?"

## What is the communications services tax?

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.

## **Tax Rates**

The rate for the state portion is 6.65 percent (.0665). The total rate for the gross receipts portion is 2.52 percent (.0252), which is composed of .15 percent (.0015) and 2.37 percent (.0237). The rate for direct-to-home satellite services is 13.17 percent (.1317). Each taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local tax rates, visit the Department's Internet site at www.myflorida.com/dor/taxes/cst.html.

## Services subject to tax

Examples of services subject to the tax include:

- · Local, long distance, and toll telephone
- Voice over Internet Protocol (VoIP) 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

## Services not subject to tax

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 and nontaxable services are bundled together and sold as a package for one sale price, the entire charge becomes subject to tax. However, if the nontaxable service is Internet access service and that charge can be reasonably identified in your books and records kept in the regular course of business, you are not required to collect tax on the portion of the bundled charge identified as Internet access service.

## **Exemptions**

Transactions exempt from the tax include:

- Sales for resale.
- Sales to federal government agencies.
- Sales to state, local, and municipal governments.
- 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 to holders of a direct pay permit for communications services.

## Partial exemption for residential service

Communications services sold to a residential household are exempt from the 6.65 percent state portion and the .15 percent gross receipts portion of the tax. Residential service is subject to the 2.37 percent gross receipts tax and local tax. This partial exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S.

### Who must file a return?

All registered dealers of communications services must file a *Florida Communications Services Tax Return* (Form DR-700016).

## When is the return due and payable?

Returns and payments are due on the 1st and late after the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

Electronic payments must be initiated no later than 5:00 p.m. Eastern time on the last business day before the 20th. Electronic returns must have an electronic date stamp on or before the 20th.

## Penalty for late payments

A 10 percent 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.

## Selling or closing your business

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

## Changing your business address or name

If your business address or name has changed, please write the change(s) in the spaces provided on the payment coupon (Page 1). You may also submit changes online at: www.myflorida.com/dor.

## 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

## How can I get more information?

If you have questions about this form or the filing requirements for this tax, contact Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671. Hearing-impaired 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 submission.

**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. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) may result in a \$5.000 penalty.

**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 will delay the processing of the return and/or any refund that may be associated with the return.

## **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 6.65 percent state and .15 percent gross receipts portions of 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 2.37 percent gross receipts portion of 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 local portion of 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.
- **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.

## **Determining the collection allowance:**

- Only timely filed returns with payments are entitled to a collection allowance.
- If you 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 you may apply a .75 percent (.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a .75 percent (.0075) collection allowance.
- If you 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., you 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.
- **Line 7 Net communications services tax due.** Subtract Line 6 from Line 5 and enter the result.
- **Line 8 Penalty.** A 10 percent 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.
- 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.
- **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. Enclose a check for the amount due 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. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.)

### Important Notes about Schedule I:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Note on bad debts: Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. 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. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

## 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 6.65 percent state tax and .15 percent gross receipts tax. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

**Note:** Communications services sold to a residential household are exempt from the 6.65 percent state portion and the .15 percent gross receipts portions of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37 percent gross receipts tax and local tax.

Column C - Taxable sales subject to 2.37 percent gross receipts and local taxes. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

**Column D - Local tax rates.** A list of local rates by jurisdiction is preprinted. **Note:** Local rates can change. You may verify current rates at **www.myflorida.com/dor/taxes/cst.html**.

**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 - 6.65 percent state tax and .15 percent gross receipts tax.

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

Line 2 - State tax rate (.0665) and gross receipts tax rate (.0015). The state tax rate of .068 is preprinted. This rate is comprised of both the 6.65 percent state portion and the .15 percent gross receipts portion.

**Line 3 - State tax due.** Enter the total 6.65 percent state tax plus the .15 percent gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1. Also enter the amount on Page 1, Line 1.

Column G - 2.37 percent 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.

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

## Column H - Local tax.

**Line 7 - Local tax due.** Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

## Schedule II <u>Direct-to-Home</u> Satellite Services

## Who must complete this schedule?

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

### Important Notes about Schedule II:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt. 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. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

**Column A - Taxable sales.** Enter total taxable sales of direct-to-home satellite communications services.

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

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

# 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.

## Important notes about Schedule III:

- Complete a separate Schedule III for each applied period that you are adjusting.
- Make photocopies of Schedule III as needed.
- The amount of credit claimed on Schedule III cannot exceed the amount of tax reported on Schedule II. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule III instead of netting them on Schedule III. 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. Providers must keep records to support all credit amounts reported.

**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. 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 in Column G and on Page 1, Line 10.

## Schedule IV Adjustments

## Who must complete this schedule?

Communications services providers (except direct-to-home satellite service providers) must use this schedule to:

- Report corrections or adjustments to previous reporting 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 credits.
- Take credit for tax paid to a vendor on services that have been resold

## Important notes about Schedule IV:

- Complete a separate Schedule IV for each applied period that you are adjusting.
- Make photocopies of Schedule IV as needed.
- The amount of credit claimed on Schedule IV cannot exceed the amount of tax reported on Schedule I. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule IV instead of netting them on Schedule I. 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. Providers must keep records to support all credit amounts reported.

**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 6.8 percent state rate. **Note:** For reporting periods after July 2010, the 6.8 percent state rate is a combination of the 6.65 percent state portion and the .15 percent gross receipts portion.

**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 filling 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 you are 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 you are 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.

## **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 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.

If you are 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).

If you are using a database that does not meet the requirements of section 202.22, F.S., you 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 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 you are 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 you are 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. 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). If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you 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. If you do not use a database as specified in the previous sentence you 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 2.37 percent 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 you are 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 you are 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. 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. Report negative amounts in parentheses (*amount*).

**Column S - Penalty.** Add the totals of Columns J and P and enter the result.

**Column T - Interest.** Add the totals of Columns K and Q and enter the result.

**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 you have paid a communications services tax legally imposed on a provider by another state or local jurisdiction, you may take a credit against the Florida communications services tax imposed on the provider for the same services not to exceed your 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. 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 provider by another state must be submitted at the time the credit is claimed. Copies of supporting documents must be included with your return or 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 in Column H and on Page 1, Line 11.