DR-700016 R. 07/11



Services Tax Return

Name

To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules. Business Partner Number Reporting Period Check here if your address or business information changed and enter changes below. New location address: Telephone number: (Add	dress	
## Penalty Pen	BUSINESS PARTNER NUMBER	FEIN City	//State/ZIP	
Tax due on sales subject to 6.65% state of the form Summary of Schedule I, Line 3) Line 6 2 2 2 2 2 2 2 2 2				
1. Tax due on sales subject to 6.65% state and .15% gross receipts portions of communications services tax (from Summary of Schedule I, Line 3)	FROM: REPORTING PERIOD T	O: Handw	3 4 5 6 7 8 9 0 1 2 3	d Example 3 4 5 6 7 8 9
of communications services tax (from Summary of Schedule I, Line 9)		YYYY		Cents
2. Tax due on sales subject to 2.37% gross receipts portion of communications services tax (from Summary of Schedule I, Line 6)				
3. Tax due on sales subject to local portion of communications services tax (from Summany of Schedule I, Line 7)	2. Tax due on sales subject to 2.37% gross receipts p	ortion of		
4. Tax due for direct-to-home satellite services (from Schedule II, Column C) 4. 5. Total communications services tax (add Lines 1 through 4)	` `		ا الساول الساول	
5. Total communications services tax (add Lines 1 through 4)				
6. Collection allowance. Rate: (if rate above is blank, check one) None applies .0025 .0075 7. Net communications services tax due (subtract Line 6 from Line 5)	4. Tax due for direct-to-home satellite services (from S	Schedule II, Column C) 4.		
(If rate above is blank, check one) None applies 0.0025 0.0075 7. Net communications services tax due (subtract Line 6 from Line 5) 7. Net communications services tax due (subtract Line 6 from Line 5) 7. Net communications services tax due (subtract Line 6 from Line 5) 7. Net communications services tax due (subtract Line 6 from Line 5) 7. Net communications services tax due (subtract Line 6 from Line 5) 7. Net communications services tax due (subtract Line 6 from Line 5) 7. Net communications (from Schedule III, Column G and/or Schedule IV, Column U) 9. Net declare that I have read this return and that the facts stated in it are true [ss. 92.505(p), 202.27(s), and 837.08, Florida Statutes). The payment due with return 12. Network of the facts stated in it are true [ss. 92.505(p), 202.27(s), and 837.08, Florida Statutes). The payment due with return and that the facts stated in it are true [ss. 92.505(p), 202.27(s), and 837.08, Florida Statutes). The payment due with return and that the facts stated in it are true [ss. 92.505(p), 202.27(s), and 837.08, Florida Statutes). The payment due with return and that the facts stated in it are true [ss. 92.505(p), 202.27(s), and 837.08, Florida Statutes). The payment due with return and all stated in it are true [ss. 92.505(p), 202.27(s), and 837.08, Florida Statutes). The payment due with return and that the facts stated in it are true [ss. 92.505(p), 202.27(s), and 837.08, Florida Statutes). The payment due with return and all schedules. The	5. Total communications services tax (add Lines 1 thro	ough 4)5.		
8. Penalty				
9. Interest	7. Net communications services tax due (subtract Line	e 6 from Line 5)7.		•
10. Adjustments (from Schedule III, Column G and/or Schedule IV, Column U)	8. Penalty	8.]	
Schedule IV, Column U)	9. Interest	9.		
Authorization Under penalties of perjury, I declare that I have read this return and that the facts stated in it are true [ss. 92.525(2), 202.27(5), and 837.06, Florida Statutes]. Type or print name Authorized signature Preparer (type or print name) Preparer (type or print name) Contact name (type or print name) Do NOT DETACH To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules. Business Partner Number Reporting Period Check here if your address or business information changed and enter changes below. New location address: Telephone number: New mailing address: Check here if payment was transmitted electronically. Amount due		Check here 10.		
AUTHORIZATION Under penalties of perjury, I declare that I have read this return and that the facts stated in it are true [ss. 92.525(2), 202.27(5), and 837.06, Florida Statutes]. Type or print name Preparer (type or print name) Contact name (type or print name) Date Preparer (type or print name) Contact phone number Contact e-mail address DR-700016 R. 07/11 Business Partner Number Reporting Period Check here if your address or business information changed and enter changes below. New location address: Telephone number: (New mailing address: Check here if payment was transmitted electronically. Amount due	11. Multistate credits (from Schedule V)	11.		
Type or print name Preparer (type or print name) Preparer's signature Contact name (type or print name) Date Contact name (type or print name) Date Contact name (type or print name) DR-700016 DR-700016 To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules. DR-700016 Check here if your address or business information changed and enter changes below. New location address: Telephone number: () New mailing address: Check here if payment was transmitted electronically. Amount due Amount due	12. Amount due with return	12.		
Preparer (type or print name) Contact name (type or print name) Date Contact name (type or print name) DO NOT DETACH To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules. Business Partner Number Reporting Period Check here if your address or business information changed and enter changes below. New location address: Telephone number: (.525(2), 202.27(5), and 837.06, Florida	-
Payment Coupon To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules. Business Partner Number Reporting Period Check here if your address or business information changed and enter changes below. New location address: Telephone number: New mailing address: Check here if payment was transmitted electronically. Amount due Amount due	<i></i>	-		
Payment Coupon To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules. Business Partner Number Reporting Period Check here if your address or business information changed and enter changes below. New location address: Telephone number: New mailing address: Check here if payment was transmitted electronically. Amount due			Contact e-mail address	Date
— Amount due	To ensure proper credithis payment coupon. Business Partner Number Reporting Period Business Address	Check here if your account, attach your command all so changed and enter of the New location address: Telephone number: (chedules. DOR postmark or po	r hand delivery date
rayment is due on the inantical Early and LAIE	Check here if payment was transmitted electronically. Payment is due on the 1st and LATE	Amount due from Line 12		



Rule 12A-19.100 Florida Administrative Code Effective 01/12

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

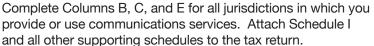
or

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





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 gross receipts tax tax and local tax ALACHUA 0.0710 Unincorporated area Alachua 0.0542 Archer 0.0542 Gainesville 0.0577 Hawthorne 0.0542 **High Springs** 0.0542 La Crosse 0.0362 Micanopy 0.0530 Newberry 0.0542 Waldo 0.0542 **BAKER** 0.0234 Unincorporated area Glen St. Mary 0.0580 Macclenny 0.0652 BAY Unincorporated area 0.0214 Callaway 0.0552 0.0552 Lynn Haven Mexico Beach 0.0318 Panama City 0.0552 Panama City Beach 0.0552 Parker 0.0552 0.0552 Springfield **BRADFORD** 0.0124 Unincorporated area Brooker 0.0360 Hampton 0.0280 Lawtey 0.0170 Starke 0.0582 **BREVARD** Unincorporated area 0.0522 Cape Canaveral 0.0522 0.0522 Cocoa 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

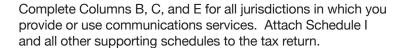


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PAGE TOTAL

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 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** Unincorporated area 0.0582 Punta Gorda 0.0582 **CITRUS** Unincorporated area 0.0224 Crystal River 0.0522





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

Business name			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
CLAY				
Unincorporated area			0.0652	
Green Cove Springs			0.0582	
Keystone Heights			0.0582	
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			0.0002	
Unincorporated area			0.0234	
Cross City	-		0.0300	
Horseshoe Beach	-		0.0670	
DUVAL			0.0070	
Atlantic Beach			0.0582	
Baldwin	-		0.0682	
Jacksonville Beach	-		0.0582	
Jax Duval (City of Jacksonville)	-		0.0582	
Neptune Beach	-		0.0582	
ESCAMBIA			0.0362	
Unincorporated area			0.0274	
Century	-		0.0300	
Pensacola	-			
FLAGLER			0.0612	
Unincorporated area			0.0254	
-				
Beverly Beach Bunnell			0.0580	
	-		0.0645	
Flagler Beach	-		0.0580	
Marineland Palm Coast			0.0110	
Palm Coast			0.0592	
FRANKLIN			0.0450	
Unincorporated area			0.0150	
Apalachicola			0.0420	
Carrabelle			0.0642	
PAGE TOTAL				

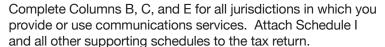


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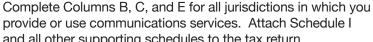
Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due Business name Business partner number 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 Unincorporated area 0.0244 Avon Park 0.0582 Lake Placid 0.0582





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 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** 0.0582 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 0.0592 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**





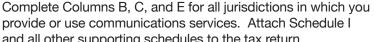
Longboat Key

PAGE TOTAL

Palmetto

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 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 Bradenton 0.0602 **Bradenton Beach** 0.0602 Holmes Beach 0.0552

0.0552

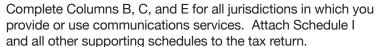




Surfside

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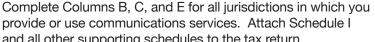
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PAGE TOTAL

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 gross receipts tax tax and local tax MIAMI-DADE - continued Sweetwater 0.0572 Virginia Gardens 0.0572 West Miami 0.0490 MONROE Unincorporated area 0.0254 Islamorada 0.0612 Key Colony Beach 0.0600 Key West 0.0612 Layton 0.0090 Marathon 0.0612 NASSAU Unincorporated area 0.0244 Callahan 0.0510 Fernandina Beach 0.0572 Hilliard 0.0582 **OKALOOSA** 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** Unincorporated area 0.0572 Kissimmee 0.0572 St. Cloud 0.0560

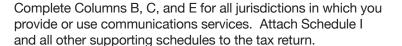




Zephyrhills

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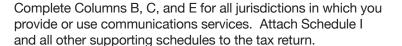
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Schedule I - State, Gross Receipts, and Local Taxes Due

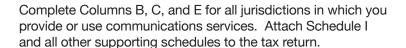
Business name Business partner number A. Local jurisdiction B. Taxable sales subject to C. Taxable sales subject D. Local tax rate E. Local tax due 6.65% state tax and .15% to 2.37% gross receipts gross receipts tax tax and local tax **PINELLAS** 0.0582 Unincorporated area Belleair 0.0582 Belleair Beach 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 0.0582 Treasure Island 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 0.0582 Haines City Highland Park 0.0060 Hillcrest Heights 0.0170 Lake Alfred 0.0582 Lake Hamilton 0.0432 Lake Wales 0.0582 Lakeland 0.0703 Mulberry 0.0582 Polk City 0.0582 0.0692 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 6.65% state tax and .15% to 2.37% gross receipts 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 0.0612 Milton 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 0.0602 Casselberry 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 Wildwood 0.0572 **PAGE TOTAL**



0.0244

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0.0320

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0.0110

0.0590

0.0572



Unincorporated area

Unincorporated area

Unincorporated area

Worthington Springs

Unincorporated area

Daytona Beach Shores

Daytona Beach

Branford

Live Oak

TAYLOR

Perry

UNION

Raiford

VOLUSIA

DeBary

DeLand

Deltona

Edgewater

Holly Hill

Oak Hill

Pierson

Lake Helen

Orange City

Ponce Inlet

Port Orange

WAKULLA

Sopchoppy

St. Marks

WALTON

Freeport

Paxton

Caryville

Chipley

Vernon

Wausau

PAGE TOTAL

GRAND TOTAL

(Carry forward to next page)

Ebro

South Daytona

Unincorporated area

Unincorporated area

DeFuniak Springs

WASHINGTON
Unincorporated area

Ormond Beach

Flagler Beach

New Smyrna Beach

Lake Butler

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

A. Local jurisdiction

B. Taxable sales subject to
6.65% state tax and .15%
gross receipts tax

Business partner number

C. Taxable sales subject to 2.37% gross receipts tax and local tax

D. Local tax rate

E. Local tax due



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 nu	mber
	6.65% State	F. Tax and Receipts Tax		G. Receipts Tax	Loc	H. eal 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 business in Florida and the corporation i registered for communications services tax, you must complete a new Application to Collect and/or Report Tax in Florida (Form DR-1).
	The business was closed permanently on/
	Are you a corporation/partnership required to file communications services tax returns?
	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:
Ciar	cature of officer (required)



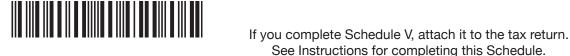
Direct-to-home satellite service providers must complete Schedule II (and Schedule III, if needed) and attach to the tax return

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	Direct-to-Home	Satellite Service	es Adjustments	
Business name		Reporting period (Use last day of reporting perio	od in MM / DD / YY format)	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)		



				Š	chedule IV	Schedule IV - Adjustments	nts					
Business name			ш 3 2	Reporting period (Use last day of re MM / DD / YY forn	Reporting period (Use last day of reporting period in MM / DD / YY format)				Business p	Business partner number		
		State	Tax Ca	State Tax Calculation			Local .	Local Tax Calculation	lation		Penalty and Interest	Interest
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	<u>-</u> +	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:												
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Unincorporated Area:												
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CITY:												
CITY:												
Gross Receipts Calculation	L. Change in Reported Taxable Sales (See Instructions)	eported iles ions)	Σ	M. Rate	N. Collector Ad	N. Collection Allowance Adjustment (See Instructions)	O. Adjustn	O. Adjustment Amount (Report credits in parentheses)	s) ıt	P. Penalty	Q,	Q. Interest
		R. Net Tax Adjustments	Adjustme	nts	S.	S. Penalty		. 그	T. Interest		U. Total Adjustments	nents
Penalty and Interest Calculation		(Add Cols. E, I	E, I, and O)	+ (î		(Add Cols. J and P)	+	(Add Cols	(Add Cols. K and Q)		(Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)	T. Enter this Line 10.)



H. TOTAL CREDITS (Add totals of Columns D through G. Enter this amount on Page 1, Line 11.)

CITY:

COLUMN TOTALS

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

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

General Information and Instructions

The form and instructions have been updated to reflect changes made in 2010 as follows:

The state rate decreased from 6.8 to 6.65 percent and an additional gross receipts tax of .15 percent was added. However, providers must still report a combined rate of 6.8 percent in Column B on Schedule I regardless of how customers are billed. For more information, see the Instructions for Schedule I. Column B.

The reporting requirements for bad debts have changed. For more information, see the Instructions for Schedule I and Schedule 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.

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. Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this 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.) Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

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 Satellite Services</u>

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 II. 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 850-410-2816, attention CST Return Reconciliation. 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.