Name

DR-700016 R. 01/13



Services Tax Return

			Address			
В	USINESS PARTNER NUMBER	FEIN	City/State	/ZIP		
				here if you are discontinuin s is your final return (see pa		_
	FROM: REPORTING PERIOD TO	To:	Handwritten Exa]6789 01	ped Example 23456789	
M I	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	YYYY		Use black ink. US Dollars	Cent	ts
	x due on sales subject to 6.65% state and .15%					
	communications services tax (from Summary of S x due on sales subject to 2.37% gross receipts po)		\exists
со	mmunications services tax (from Summary of Sch	hedule I, Line 6)2.			<u> </u> •	
	x due on sales subject to local portion of commur rvices tax (from Summary of Schedule I, Line 7)		_] 		
4. Ta:	x due for direct-to-home satellite services (from S	Schedule II, Column C) 4.				
5. To	tal communications services tax (add Lines 1 thro	ough 4)5.				
	ollection allowance. Rate: rate above is blank, check one) □ None applies □	= -				
	et communications services tax due (subtract Line] 		
8. Pe	enalty	8.]		
9. Int	erest	9.]		
	ljustments (from Schedule III, Column G and/or chedule IV, Column U)	Check here				
11. Mu	ultistate credits (from Schedule V)	11.				
12. An	nount due with return	12.				
	Under penalties of perjury, I declare that I have read this retu	i	[ss. 92.525(2), 2	02.27(5), and 837.06, Flori		
Type or prir		Authorized signature			Date	
	ype or print name) me (type or print name)	Preparer's signature Contact phone number	C	Contact e-mail address	Date	
Busin	· · · · · · · · · · · · · · · · · · ·	changed and er	our address onter changes	postmarl postmarlibelow.	R. R USE ONLY k or hand delivery date	
Payment is	k here if payment was transmitted electronically. s due on the 1st and LATE ked or hand delivered after	Amount due from Line 12				



Rule 12A-19.100 Florida Administrative Code Effective 01/13

Where to send payments and returns

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

OI

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

File electronically . . . it's easy!

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:

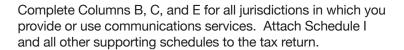
www.myflorida.com/dor



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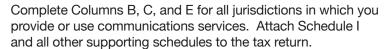
Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

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 gross receipts tax tax and local tax ALACHUA 0.0690 Unincorporated area Alachua 0.0522 Archer 0.0522 Gainesville 0.0557 Hawthorne 0.0522 **High Springs** 0.0522 La Crosse 0.0342 Micanopy 0.0510 Newberry 0.0522 Waldo 0.0522 **BAKER** 0.0234 Unincorporated area Glen St. Mary 0.0580 Macclenny 0.0652 BAY Unincorporated area 0.0214 Callaway 0.0552 Lynn Haven 0.0552 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 0.0552





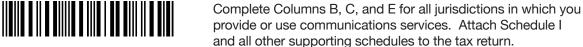
Sch	edule I - State, Gross	Receipts, and Loca	al Taxes Due	
Business name			Business partner num	ber
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
BROWARD				
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			0.0522	
Parkland			0.0522	
Pembroke Park				
Pembroke Pines			0.0522	
			0.0542	
Plantation Page P			0.0522	
Pompano Beach Sea Ranch Lakes			0.0522	
Southwest Ranches			0.0522	
			0.0522	
Sunrise			0.0522	
Tamarac			0.0522	
West Park			0.0522	
Weston			0.0522	
Wilton Manors			0.0562	
CALHOUN			0.0004	
Unincorporated area			0.0264	
Altha			0.0602	
Blountstown			0.0602	
CHARLOTTE			0.0500	
Unincorporated area			0.0582	
Punta Gorda			0.0582	
CITRUS				T
Unincorporated area			0.0224	
Crystal River			0.0522	
Inverness			0.0532	
PAGE TOTAL				





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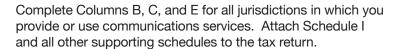
Business name	dule I - State, Gross		Business partner num	ber
	,			_
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
CLAY				
Unincorporated area			0.0652	
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			0.0002	
Unincorporated area			0.0294	
Arcadia	-		0.0582	
DIXIE			0.0002	
Unincorporated area			0.0234	
Cross City	-		0.0300	
Horseshoe Beach	-		0.0670	
DUVAL			0.007.0	
Atlantic Beach			0.0582	
Baldwin			0.0682	
Jacksonville Beach			0.0582	
Jax Duval (City of Jacksonville)	-		0.0582	
Neptune Beach			0.0582	
ESCAMBIA			0.0002	
Unincorporated area			0.0274	
Century	-		0.0300	
Pensacola			0.0612	
FLAGLER			3.0012	
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
FRANKLIN			0.0002	
Unincorporated area			0.0150	
Apalachicola			0.0420	
, ,pa,ao, ,,oo,a			0.0420	





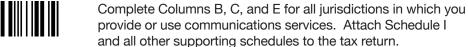
Schedule I - State, Gross Receipts, and Local Taxes Due

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 Sebring 0.0582 PAGE TOTAL





Schedule I - State, Gross Receipts, and Local Taxes Due						
Business name	,	• '	Business partner numb	per		
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			0.0582			
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			0.0592			
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						

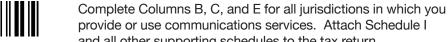




Palmetto

PAGE TOTAL

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 0.0140 Bristol 0.0602 **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 Longboat Key 0.0552

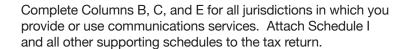




Surfside

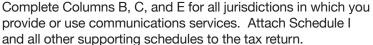
PAGE TOTAL

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 MARION Unincorporated area 0.01735 Belleview 0.0512 Dunnellon 0.0522 McIntosh 0.0130 Ocala 0.0522 Reddick 0.0130 **MARTIN** Unincorporated area 0.0184 0.0522 Jupiter Island Ocean Breeze Park 0.0220 Sewalls Point 0.0312 0.0522 Stuart MIAMI-DADE 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 **Cutler Bay** 0.0572 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





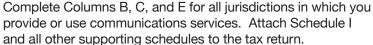
	edule I - State, Gross			
Business name			Business partner num	ber
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
MIAMI-DADE - continued				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0572	
MONROE			0.007.2	
Unincorporated area			0.0254	
Islamorada	<u> </u>		0.0612	
Key Colony Beach			0.0600	
Key West	<u> </u>		0.0612	
Layton			0.0012	
Marathon			0.0612	
NASSAU			0.0012	
Unincorporated area			0.0044	
Callahan			0.0244	
Fernandina Beach			0.0510	
Hilliard			0.0572	
			0.0582	
OKALOOSA			0.0000	I
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 Garden Winter Park			0.0602	
OSCEOLA			0.0002	
Unincorporated area			0.0572	
Kissimmee			0.0572	
St. Cloud				
PAGE TOTAL			0.0560	
FAGE TOTAL				I .





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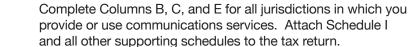
Schedule I - State, Gross Receipts, and Local Taxes Due Business name Business partner number A. Local jurisdiction B. Taxable sales subject to C. Taxable sales subject D. Local tax rate E. Local tax due 6.65% state tax and .15% to 2.37% gross receipts gross receipts tax tax and local tax PALM BEACH Unincorporated area 0.0572 Atlantis 0.0510 Belle Glade 0.0512 Boca Raton 0.0542 Boynton Beach 0.0522 **Briny Breezes** 0.0522 Cloud Lake 0.0232 Delray Beach 0.0522 Glen Ridge 0.0522 Golf 0.0522 Greenacres 0.0644 Gulf Stream 0.0522 Haverhill 0.0260 Highland Beach 0.0522 Hypoluxo 0.0592 Juno Beach 0.0522 Jupiter 0.0522 Jupiter Inlet Colony 0.0522 Lake Clarke Shores 0.0522 Lake Park 0.0532 Lake Worth 0.0522 Lantana 0.0542 Loxahatchee Groves 0.0522 Manalapan 0.0160 Mangonia Park 0.0562 North Palm Beach 0.0522 Ocean Ridge 0.0200 Pahokee 0.0522 Palm Beach 0.0522 Palm Beach Gardens 0.0350 Palm Beach Shores 0.0552 Palm Springs 0.0532 Riviera Beach 0.0522 Royal Palm Beach 0.0522 South Bay 0.0510 South Palm Beach 0.0560 Tequesta 0.0522 Wellington 0.0522 West Palm Beach 0.0542 PASCO Unincorporated area 0.0244 Dade City 0.0582 New Port Richey 0.0622 Port Richey 0.0570 San Antonio 0.0140 St. Leo 0.0582 Zephyrhills 0.0612





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 **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

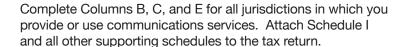




Wildwood

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 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 0.0480 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 0.0512 Altamonte Springs 0.0594 0.0542 Casselberry Lake Mary 0.0522 Longwood 0.0552 Oviedo 0.0556 Sanford 0.0700 Winter Springs 0.0592 **SUMTER** Unincorporated area 0.0234 Bushnell 0.0562 Center Hill 0.0572 Coleman 0.0572 Webster 0.0572





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 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 0.0572 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 0.0582 Sopchoppy 0.0180 St. Marks 0.0570 WALTON Unincorporated area 0.0160 DeFuniak Springs 0.0572 Freeport 0.0220 Paxton 0.0350 WASHINGTON Unincorporated area 0.0234 Caryville 0.0572 Chipley 0.0592 Ebro 0.0110 Vernon 0.0590 Wausau 0.0572 **PAGE TOTAL GRAND TOTAL** (Carry forward to next page)



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.

	Sum	mary of Sched	ule	e I - State, Gr	oss Receipts, a	nd	Local Taxes	Due
Bus	siness name						Business partner numl	ber
	6.65% State 15% Gross F	Tax and			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 ch registered for communications services tax, you must co		_	-			
	The business was closed permanently on//_	·					
	Are you a corporation/partnership required to file communic	ations services tax returns	? Yes No				
	FEIN -	Business partner number					
	The business was sold on/ The new	owner information is:					
	Name of new owner: Mailing address of new owner:	e of new owner: Telephone number of new owner: ()					
	City: Count	iy:	State: ZIP:				
Sian	ignature of officer (required)	Date	Telephone number ()			



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

	Schedule III - D	irect-to-Home	Satellite Service	es Adjustments	
Business name		Reporting period (Use last day of reporting perio	d 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)		



Business name			Reporting period (Use last day of re	SCRECUIE IV Reporting period (Use last day of reporting period in	dUIE IV = 7	Schedule IV - Adjustments eriod yet reporting period in	SIL		Business partner number	ner number		
		State 1	ax Calculation	tion			Local Tax Calculation	Calcula	tion		Penalty and Interest	Interest
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	D. Collection Allowance A/- Adjustment		E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	Coll H/- Allo	H. Collection Allowance Adjustment P	Adjustment Amount Report credits in parentheses)	J. Penalty	K. Interest
COUNTY:							-	-	-			
Unincorporated Area:			-	-								
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:				H								
Gross Receipts Calculation	L. Change in Reported Taxable Sales (See Instructions)	orted s ns)	M. Rate	-/+		Эээ	O. Adjustment Amount (Report credits in parentheses)	t Amount	<u>а</u> :	P. Penalty	Q. FI	Q. Interest
		П		Н								
	A. R.	R. Net Tax Ad	ijustments		S. Penalty	alty		T. Interest	est	:	U. Total Adjustments	nents
Penalty and Interest Calculation		(Add Cols. E, I, and O)	I, and O)	+	(Add Cols. J and P)	J and P)	+	(Add Cols. K and Q)	(and Q)	(Add C amo	(Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)	. Enter this Line 10.) ^{ntheses})



If you complete Schedule V, attach it to the tax return. See Instructions for completing this Schedule.

		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:						
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CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
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CITY:						
COLUMN TOTALS						
H. TOTAL CREDITS	(Add totals of Columns	D through G. Enter	this amount on Page	1, Line 11.)		

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

General Information and Instructions

Who must file a return?

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

What is the communications services tax?

Communications services tax is imposed on voice, data, audio, video, or any other information or signal transmitted by any medium. The tax includes:

- a state portion imposed by section (s.) 202.12, Florida Statutes (F.S);
- a gross receipts portion imposed by s. 203.01, F.S., but collected and administered under Chapter 202; and
- a local portion imposed by s. 202.19, F.S.

Services subject to tax

Examples of services subject to the tax include:

- Local, long distance, and toll telephone
- Voice over Internet Protocol (VoIP) telephone
- Video service (e.g., television programming)
- Video streaming
- Direct-to-home satellite
- Mobile communications
- Private communications
- Pager and beeper
- Telephone charge made at 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

Bundled Services: Generally, when taxable and nontaxable services or goods are bundled together and sold for one sales price, the entire charge is subject to tax. However, any portion of a charge for other services or goods that are not communications services (such as Internet access) are not subject to the tax, if the charge can be reasonably identified in your books and records. Please note that such charges may be subject to sales and use tax pursuant to Chapter 212, F.S. Also, charges for items described in s. 202.11(13)(a), F.S., are always subject to communications services tax.

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, video 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.

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.

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 s. 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.

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 s. 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</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 s. 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.