DR-700016 R. 01/15

**Services Tax Return** 

Name Address

City/State/ZIP **BUSINESS PARTNER NUMBER** FEIN Check here if you are discontinuing your business and this is your final return (see page 15). REPORTING PERIOD Typed Example FROM: 0 1 2 3 4 5 6 7 8 9 0123456789 Use black ink. М **US Dollars** Cents 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)......1. Tax due on sales subject to 2.37% gross receipts portion of communications services tax (from Summary of Schedule I, Line 6) ..........2. Tax due on sales subject to local portion of communications Tax due for direct-to-home satellite services (from Schedule II, Column C) 4. 5. 6. Collection allowance. Rate: (If rate above is blank, check one) ☐None applies ☐.0025 ☐.0075 8. 9 10. Adjustments (from Schedule III, Column G and/or Check here Schedule IV, Column U)....if negative 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) Date Preparer's signature Contact name (type or print name) Contact email address Contact phone number **Payment Coupon** DO NOT DETACH DR-700016 R. 01/15 To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules. DOR USE ONLY **Business Partner Number Reporting Period** postmark or hand delivery date Check here if your address or business information changed and enter changes below. **Business Address** DR-700016 New location address: Telephone number: (\_ New mailing address: Check here if payment was transmitted electronically. Amount due

from Line 12

Effective 01/15





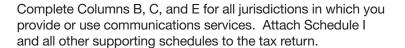
## Where to send payments and returns

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 website at www.myflorida.com/dor

# File electronically . . . it's easy!

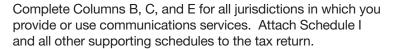
The Department maintains a free and secure website to file and pay communications services tax. To file and pay, go to the Department's website at:

www.myflorida.com/dor



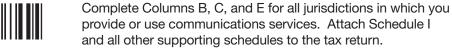


Business name			Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due	
ALACHUA					
Unincorporated area			0.0690		
Alachua			0.0522		
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					
Unincorporated area			0.0234		
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	<u> </u>		0.0552		
Panama City Beach			0.0552		
Parker			0.0552		
Springfield			0.0552		
BRADFORD			0.0332		
Unincorporated area			0.0124		
Brooker	_		0.0360		
	_		0.0300		
Hampton	_		0.0280		
Lawtey	_				
Starke BREVARD			0.0582		
			0.0550		
Unincorporated area			0.0552		
Cape Canaveral			0.0552		
Cocoa			0.0552		
Cocoa Beach			0.0552		
Grant-Valkaria			0.0552		
Indialantic			0.0610		
Indian Harbour Beach			0.0552		
Malabar			0.0552		
Melbourne			0.0623		
Melbourne Beach			0.0552		
Melbourne Village			0.0552		
Palm Bay			0.0552		
Palm Shores			0.0510		
Rockledge			0.0552		
Satellite Beach			0.0552		
Titusville			0.0552		
West Melbourne			0.0582		
DACE TOTAL					
PAGE TOTAL					



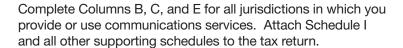


Business name			Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due	
BROWARD					
Unincorporated area			0.0522		
Coconut Creek			0.0522		
Cooper City			0.0522		
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		
Blountstown			0.0602		
CHARLOTTE					
Unincorporated area			0.0582		
Punta Gorda			0.0582		
CITRUS			3.3302		
Unincorporated area			0.0224		
Crystal River			0.0522		
Inverness		-	0.0522		
			0.0002		
PAGE TOTAL					



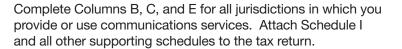


Business name			Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due	
CLAY					
Unincorporated area			0.0652		
Green Cove Springs	-		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			0.0314		
Arcadia	_		0.0602		
DIXIE			0.0002		
Unincorporated area			0.0234		
Cross City	-		0.0300		
Horseshoe Beach	-		0.0300		
DUVAL			0.0670		
Atlantic Beach			0.0582	<u> </u>	
Baldwin	-		0.0382		
Jacksonville Beach	_		0.0682		
	-				
Jax Duval (City of Jacksonville)	-		0.0582		
Neptune Beach			0.0582		
ESCAMBIA				I	
Unincorporated area	-		0.0274		
Century			0.0300		
Pensacola			0.0612		
FLAGLER			T	I	
Unincorporated area			0.0254		
Beverly Beach			0.0580		
Bunnell			0.0645		
Flagler Beach			0.0580		
Marineland			0.0110		
Palm Coast			0.0592		
FRANKLIN					
Unincorporated area			0.0150		
Apalachicola			0.0420		
Carrabelle			0.0642		
PAGE TOTAL					



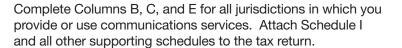


Business name			Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due	
GADSDEN					
Unincorporated area			0.0264		
Chattahoochee			0.0602		
Greensboro			0.0592		
Gretna			0.0482		
Havana			0.0602		
Midway			0.0450		
Quincy			0.0602		
GILCHRIST					
Unincorporated area			0.0234		
Bell			0.0500		
Fanning Springs			0.0612		
Trenton			0.0572	1	
GLADES			3.3372		
Unincorporated area			0.0244		
Moore Haven	_		0.0180		
GULF			0.0100		
Unincorporated area			0.0234		
Port St. Joe			0.0234		
Wewahitchka			0.0572		
HAMILTON			0.0000	I	
Unincorporated area			0.0090		
Jasper			0.0540		
Jennings			0.0570		
White Springs			0.0560		
HARDEE			I	I	
Unincorporated area			0.0184		
Bowling Green			0.0560		
Wauchula			0.0560		
Zolfo Springs			0.0282		
HENDRY					
Unincorporated area			0.0244		
Clewiston			0.0582		
La Belle			0.0482		
HERNANDO					
Unincorporated area			0.0184		
Brooksville			0.0522		
Weeki Wachee			0.0010		
HIGHLANDS				·	
Unincorporated area			0.0244		
Avon Park			0.0582		
Lake Placid			0.0582		
Sebring			0.0582		
PAGE TOTAL					
FAGE TOTAL					



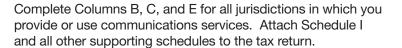


Business name			Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due	
HILLSBOROUGH					
Unincorporated area			0.0460		
Plant City			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			3.5100		
Unincorporated area			0.0244		
Fellsmere			0.0582		
Indian River Shores	_		0.0582		
Orchid	_		0.0362		
Sebastian	_		0.0270		
	_				
Vero Beach			0.0572		
JACKSON			0.0054	I	
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		
			0.0302		
PAGE TOTAL					



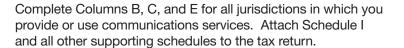


Business name			Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due	
LAKE - continued					
Leesburg			0.0582		
Mascotte			0.0582		
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		
Tallahassee			0.0690		
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		
Lee			0.0602		
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		
Palmetto			0.0572		
PAGE TOTAL					



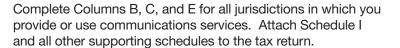


Business name			Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due	
MARION					
Unincorporated area			0.01735		
Belleview			0.0512		
Dunnellon			0.0522		
McIntosh			0.0522		
Ocala			0.0522		
Reddick			0.0130		
MARTIN					
Unincorporated area			0.0184		
Jupiter Island			0.0522		
Ocean Breeze			0.0220		
Sewalls Point			0.0312		
Stuart			0.0522		
MIAMI-DADE					
Unincorporated area			0.0572		
Aventura			0.0570		
Bal Harbour Village			0.0572		
Bay Harbor 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		
Key Biscayne			0.0572		
Medley			0.0672		
Miami			0.0572		
Miami Beach			0.0572		
Miami Gardens			0.0572		
Miami Lakes			0.0572		
Miami Shores Village			0.0622		
Miami Springs			0.0572		
North Bay Village			0.0540		
North Miami			0.0572		
North Miami Beach			0.0572		
Opa-locka			0.0572		
Palmetto Bay			0.0572		
Pinecrest			0.0602		
South Miami			0.0572		
Sunny Isles Beach			0.0572		
Surfside			0.0572		
			0.0372		
PAGE TOTAL					



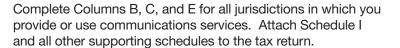


Business name			Business partner number	
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
MIAMI-DADE - continued				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0572	
MONROE				
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0612	
Layton			0.0090	
Marathon			0.0612	
NASSAU				<b>'</b>
Unincorporated area			0.0244	
Callahan			0.0510	
Fernandina Beach			0.0572	
Hilliard			0.0582	
OKALOOSA			0.0002	
Unincorporated area			0.0230	
Cinco Bayou			0.0512	
Crestview			0.0522	
Destin			0.0522	
Fort Walton Beach			0.0562	
Laurel Hill			0.0362	
Mary Esther			0.0502	
Niceville		-	0.0550	
Shalimar		-	0.0500	
		-	0.0522	
Valparaiso <b>OKEECHOBEE</b>			0.0522	
Unincorporated area			0.0140	
			0.0140	
Okeechobee			0.0570	
ORANGE			0.0500	
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	
PAGE TOTAL				



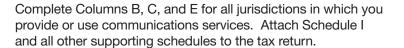


Business name			Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due	
PALM BEACH					
Unincorporated area			0.0572		
Atlantis			0.0510		
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 Manalapan	_		0.0322		
Mangonia Park	_		0.0562		
North Palm Beach	_		0.0522		
	_		0.0322		
Ocean Ridge Pahokee	_		0.0522		
Palm Beach			0.0522		
			0.0522		
Palm Beach Gardens	_				
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 Clty			0.0582		
New Port Richey			0.0622		
Port Richey			0.0570		
San Antonio			0.0140		
St. Leo			0.0582		
Zephyrhills			0.0612		
PAGE TOTAL					



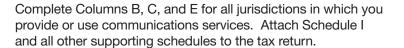


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A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due	
PINELLAS					
Unincorporated area			0.0582		
Belleair			0.0582		
Belleair Beach			0.0660		
Belleair Bluffs			0.0582		
Belleair Shore			0.0300		
Clearwater			0.0572		
Dunedin			0.0592		
Gulfport			0.0672		
Indian Rocks Beach			0.0290		
Indian Shores			0.0582		
Kenneth City			0.0570		
Largo			0.0622		
Madeira Beach			0.0632		
North Redington Beach			0.0572		
Oldsmar			0.0642		
Pinellas Park			0.0600		
Redington Beach			0.0600		
Redington Shores			0.0582		
Safety Harbor			0.0712		
Seminole	_		0.0582		
South Pasadena			0.0632		
St. Petersburg			0.0622		
St. Pete Beach	_		0.0630		
Tarpon Springs	_		0.0632		
Treasure Island	_		0.0582		
POLK			0.0002		
Unincorporated area			0.0582		
Auburndale	<u> </u>		0.0582		
Bartow	_		0.0672		
Davenport			0.0412		
Dundee			0.0632		
Eagle Lake			0.0602		
Fort Meade	_		0.0592		
Frostproof			0.0592		
Haines City			0.0582		
Highland Park			0.0562		
Hillcrest Heights			0.0060		
Lake Alfred			0.0170		
Lake Hamilton					
Lake Wales			0.0432 0.0582		
Lakeland			0.0703		
Mulberry			0.0582		
Polk City			0.0582		
Winter Haven			0.0692		
PAGE TOTAL					





Business name			Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due	
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		
Jay			0.0160		
Milton			0.0612		
SARASOTA					
Unincorporated area			0.0542		
Longboat Key			0.0582		
North Port			0.0632		
Sarasota			0.0592		
Venice			0.0582		
SEMINOLE			0.0002		
Unincorporated area			0.0572		
Altamonte Springs			0.0654		
Casselberry			0.0602		
Lake Mary			0.0582		
Longwood			0.0612		
Oviedo			0.0616		
Sanford			0.0760	1	
Winter Springs			0.0652		
SUMTER			0.0002		
Unincorporated area			0.0234		
Bushnell			0.0562		
Center Hill			0.0572		
Coleman			0.0572		
Webster			0.0572		
Wildwood			0.0572		
			0.0372		
PAGE TOTAL					





Business name			Business partner number	
A. Local jurisdiction	B. Taxable sales subject to 6.65% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
SUWANNEE				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
TAYLOR			,	
Unincorporated area			0.0244	
Perry			0.0622	
UNION			<u>'</u>	
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
VOLUSIA			l.	
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 Ormond Beach	_		0.0552	
	_		0.0552	
Pierson	_		0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
WAKULLA			T	
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)				

DR-700016S R. 01/15

Page 15



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.

	Summ	ary of Schedu	le I - State, Gr	oss Receipts,	and Local Taxe	es Due
Bus	iness name		_		Business partner number	
	6.65% Sta .15% Gross	<del>-</del>		G. Receipts Tax	_	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)	



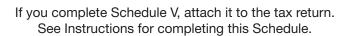
Direct-to-home satellite service providers must complete Schedule II (and Schedule III, if needed) and attach to the tax return.

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

Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)		Business partner number	r
A. Change in Reported Taxable Sales	B. Rate	C. Collection Allowance Adjustment	D. Adjustment Amount (Report credits in parentheses)	E. Penalty	F. Interest



				Sch	Schedule IV - Adjustments	Adjustm	ents					
Business name				Reporting pe (Use last day of	Reporting period (Use last day of reporting period in MM/DD/YY format)	IM/DD/YY format)			Business partner number	tner number		
		State Tax		ς Calculation			Loc	al Tax C	Local Tax Calculation		Penalty ar	Penalty and Interest
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	-/ <sub>+</sub>	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	+	H. Collection Allowance Adjustment	I. Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest
COUNTY:												
Unincorporated Area:												
CITY:												
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Unincorporated Area:												
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Unincorporated Area:												
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TOTAL:												
Gross Receipts Calculation	L. Change In Reported Taxable Sales (See Instructions)		M. Rate	<u></u>	N. Collection Allowance Adjustment (See Instructions)		O. Adjustment Amount Report credits in parentheses)	O. Adjustment Amount (Report credits in parentheses)	a.	P. Penalty	Ö	Q. Interest
		$\left  \cdot \right $				_						
Penalty and Interest Calculation		R. Net Tax Adjustments (Add Cols. E, I and O)	ustments I and 0)	+	S. Penalty (Add Cols. J and P)	alty J and P)	+	(Ad	T. Interest (Add Cols. K and Q)		U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)	stments d T. Enter this 1, Line 10.) parentheses)





Business name    Applied Period   Local Tax   Credits   Gross Receipts   Direct-to-Home Satellite			Schedule V	- Multistate	e Credits		
A. Local Jurisdiction B. Beginning Date (MMDDYYYY) Region Polate Region Polate (RMDDYYYY) Region Polate Region Pola	Business name					Business partner nu	mber
A. Local Jurisdiction B. Beginning Date (MMDDYYYY) Region Polate Region Polate (RMDDYYYY) Region Polate Region Pola							
Jurisdiction Date (MMDDYYYY) Credits C		Applie	d Period				Direct-to-Home Satellite
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CITY: CITY: COLUMN TOTALS:	Unincorporated Area:						
CITY:  COLUMN TOTALS:	CITY:						
COLUMN TOTALS:	CITY:						
	CITY:						
H. TOTAL CREDITS: (Add totals of Columns D through G. Enter this amount on Page 1 Line 11)	COLUMN TOTALS:						
	H. TOTAL CREDITS: (A)	dd totals of Columns I	O through G. Enter this	amount on Page 1 I	ine 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 website 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 website at www.myflorida.com/dor
- Call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

If you change your business name, mailing address, or close or sell your business, immediately notify the Department.

The quickest way to notify us is online. Go to **www.myflorida.com/dor**, select *Information for Businesses and Employers*, then select *Change address or account status*.

#### 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 website 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, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, 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.

#### 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 Direct-to-Home Satellite Services

#### Who must complete this schedule?

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

#### 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 filing was not eligible for a collection allowance, or if this schedule is being used to report an increase in taxable sales for a prior applied period or a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

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

 If 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.