



Florida Communications Services Tax Return

DR-700016 R. 06/07

Name Address City/State/ZIP

Check here if you are discontinuing your business and this is your final return (see page 15).

BUSINESS PARTNER NUMBER

FEIN

Grid for Business Partner Number and FEIN

FROM: REPORTING PERIOD TO:

Grid for Reporting Period (Month, Day, Year)

Handwritten Example

Typed Example

Handwritten and Typed examples of the tax grid

US Dollars

Cents

- 1. Tax due on sales subject to the state portion of the communications services tax...
2. Tax due on sales subject to the gross receipts portion of the communications services tax...
3. Tax due on sales subject to the local portion of the communications services tax...
4. Tax due for direct-to-home satellite services...
5. Total communications services tax...
6. Collection allowance...
7. Net communications services tax due...
8. Penalty...
9. Interest...
10. Adjustments...
11. Multistate credits...
12. Amount due with return...

Grid for tax amounts in US Dollars and Cents

DR-700016

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]. Table with signature and date fields.

Payment Coupon

DO NOT DETACH

DR-700016 R. 06/07

To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules.

DOR USE ONLY

Postmark or hand delivery date grid

Business Partner Number Reporting Period

Grid for Business Partner Number and Reporting Period

Business Address

DR-700016

Check here if your address or business information changed and enter changes below.

New location address:

Telephone number: ()

New mailing address:

Check here if payment was transmitted electronically.

Payment is due on the 1st and LATE if postmarked or hand delivered after

Amount due from Line 12



Where to send payments and returns

Make check payable to and send with return to:

FLORIDA DEPARTMENT OF REVENUE

PO BOX 6520

TALLAHASSEE FL 32314-6520

or

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



Services

File electronically . . . it's easy!

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

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

Persons with hearing or speech impairments may call the TDD line at 800-367-8331 or 850-922-1115.

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



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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 state tax | C. Taxable sales subject to local taxes | D. Local tax rates | E. Local tax due |
|--------------------------|---|---|-----------------------|---------------------|
| ALACHUA | | | | |
| Unincorporated area | | | 0.0710 | |
| Alachua | | | 0.0400 | |
| Archer | | | 0.0542 | |
| Gainesville | | | 0.0552 | |
| Hawthorne | | | 0.0542 | |
| High Springs | | | 0.0542 | |
| La Crosse | | | 0.0362 | |
| Micanopy | | | 0.0530 | |
| Newberry | | | 0.0440 | |
| Waldo | | | 0.0542 | |
| BAKER | | | | |
| Unincorporated area | | | 0.0114 | |
| Glen St. Mary | | | 0.0580 | |
| Macclenny | | | 0.0652 | |
| BAY | | | | |
| Unincorporated area | | | 0.0214 | |
| Callaway | | | 0.0552 | |
| Cedar Grove | | | 0.0522 | |
| Lynn Haven | | | 0.0552 | |
| Mexico Beach | | | 0.0318 | |
| Panama City | | | 0.0552 | |
| Panama City Beach | | | 0.0552 | |
| Parker | | | 0.0552 | |
| Springfield | | | 0.0552 | |
| BRADFORD | | | | |
| Unincorporated area | | | 0.0124 | |
| Brooker | | | 0.0360 | |
| Hampton | | | 0.0280 | |
| Lawtey | | | 0.0170 | |
| Starke | | | 0.0582 | |
| BREVARD | | | | |
| Unincorporated area | | | 0.0522 | |
| Cape Canaveral | | | 0.0522 | |
| Cocoa | | | 0.0522 | |
| Cocoa Beach | | | 0.0522 | |
| Indialantic | | | 0.0620 | |
| Indian Harbour Beach | | | 0.0522 | |
| Malabar | | | 0.0522 | |
| Melbourne | | | 0.0593 | |
| Melbourne Beach | | | 0.0522 | |
| Melbourne Village | | | 0.0522 | |
| Palm Bay | | | 0.0522 | |
| Palm Shores | | | 0.0480 | |
| Rockledge | | | 0.0522 | |
| Satellite Beach | | | 0.0522 | |
| Titusville | | | 0.0542 | |
| West Melbourne | | | 0.0552 | |
| PAGE TOTAL | | | | |



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|--------------------------|---|---|-----------------------|---------------------|
| BROWARD | | | | |
| Unincorporated area | | | 0.0522 | |
| Coconut Creek | | | 0.0522 | |
| Cooper City | | | 0.0480 | |
| Coral Springs | | | 0.0522 | |
| Dania Beach | | | 0.0532 | |
| Davie | | | 0.0520 | |
| Deerfield Beach | | | 0.0522 | |
| Fort Lauderdale | | | 0.0522 | |
| Hallandale Beach | | | 0.0522 | |
| Hillsboro Beach | | | 0.0120 | |
| Hollywood | | | 0.0522 | |
| Lauderdale Lakes | | | 0.0532 | |
| Lauderdale-by-the-Sea | | | 0.0522 | |
| Lauderhill | | | 0.0522 | |
| Lazy Lake | | | 0.0060 | |
| Lighthouse Point | | | 0.0622 | |
| Margate | | | 0.0532 | |
| Miramar | | | 0.0522 | |
| North Lauderdale | | | 0.0522 | |
| Oakland Park | | | 0.0542 | |
| Parkland | | | 0.0522 | |
| Pembroke Park | | | 0.0522 | |
| Pembroke Pines | | | 0.0542 | |
| Plantation | | | 0.0522 | |
| Pompano Beach | | | 0.0522 | |
| Sea Ranch Lakes | | | 0.0522 | |
| Southwest Ranches | | | 0.0522 | |
| Sunrise | | | 0.0522 | |
| Tamarac | | | 0.0522 | |
| West Park | | | 0.0522 | |
| Weston | | | 0.0522 | |
| Wilton Manors | | | 0.0562 | |
| CALHOUN | | | | |
| Unincorporated area | | | 0.0234 | |
| Altha | | | 0.0572 | |
| Blountstown | | | 0.0572 | |
| CHARLOTTE | | | | |
| Unincorporated area | | | 0.0582 | |
| Punta Gorda | | | 0.0582 | |
| CITRUS | | | | |
| Unincorporated area | | | 0.0224 | |
| Crystal River | | | 0.0522 | |
| Inverness | | | 0.0532 | |
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|----------------------------------|---|---|-----------------------|---------------------|
| CLAY | | | | |
| Unincorporated area | | | 0.0652 | |
| Green Cove Springs | | | 0.0582 | |
| Keystone Heights | | | 0.0460 | |
| Orange Park | | | 0.0582 | |
| Penney Farms | | | 0.0582 | |
| COLLIER | | | | |
| Unincorporated area | | | 0.0210 | |
| Everglades City | | | 0.0390 | |
| Marco Island | | | 0.0522 | |
| Naples | | | 0.0330 | |
| COLUMBIA | | | | |
| Unincorporated area | | | 0.0190 | |
| Fort White | | | 0.0120 | |
| Lake City | | | 0.0582 | |
| DESOTO | | | | |
| Unincorporated area | | | 0.0294 | |
| Arcadia | | | 0.0582 | |
| DIXIE | | | | |
| Unincorporated area | | | 0.0234 | |
| Cross City | | | 0.0300 | |
| Horseshoe Beach | | | 0.0670 | |
| DUVAL | | | | |
| Atlantic Beach | | | 0.0582 | |
| Baldwin | | | 0.0682 | |
| Jacksonville Beach | | | 0.0582 | |
| Jax Duval (City of Jacksonville) | | | 0.0582 | |
| Neptune Beach | | | 0.0582 | |
| ESCAMBIA | | | | |
| Unincorporated area | | | 0.0274 | |
| Century | | | 0.0300 | |
| Pensacola | | | 0.0612 | |
| FLAGLER | | | | |
| Unincorporated area | | | 0.0254 | |
| Beverly Beach | | | 0.0580 | |
| Bunnell | | | 0.0645 | |
| Flagler Beach | | | 0.0580 | |
| Marineland | | | 0.0110 | |
| Palm Coast | | | 0.0592 | |
| FRANKLIN | | | | |
| Unincorporated area | | | 0.0090 | |
| Apalachicola | | | 0.0360 | |
| Carrabelle | | | 0.0582 | |
| PAGE TOTAL | | | | |



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|--------------------------|---|---|-----------------------|---------------------|
| GADSDEN | | | | |
| Unincorporated area | | | 0.0094 | |
| Chattahoochee | | | 0.0572 | |
| Greensboro | | | 0.0562 | |
| Gretna | | | 0.0452 | |
| Havana | | | 0.0572 | |
| Midway | | | 0.0420 | |
| Quincy | | | 0.0572 | |
| GILCHRIST | | | | |
| Unincorporated area | | | 0.0234 | |
| Bell | | | 0.0500 | |
| Fanning Springs | | | 0.0612 | |
| Trenton | | | 0.0572 | |
| GLADES | | | | |
| Unincorporated area | | | 0.0244 | |
| Moore Haven | | | 0.0180 | |
| GULF | | | | |
| Unincorporated area | | | 0.0104 | |
| 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 | | | | |



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|--------------------------|---|---|-----------------------|---------------------|--|
| HILLSBOROUGH | | | | | |
| Unincorporated area | | | 0.0460 | | |
| Plant City | | | 0.0632 | | |
| Tampa | | | 0.0582 | | |
| Temple Terrace | | | 0.0600 | | |
| HOLMES | | | | | |
| Unincorporated area | | | 0.0080 | | |
| Bonifay | | | 0.0642 | | |
| Esto | | | 0.0140 | | |
| Noma | | | 0.0070 | | |
| Ponce De Leon | | | 0.0330 | | |
| Westville | | | 0.0150 | | |
| INDIAN RIVER | | | | | |
| Unincorporated area | | | 0.0244 | | |
| Fellsmere | | | 0.0582 | | |
| Indian River Shores | | | 0.0340 | | |
| Orchid | | | 0.0270 | | |
| Sebastian | | | 0.0582 | | |
| Vero Beach | | | 0.0572 | | |
| JACKSON | | | | | |
| Unincorporated area | | | 0.0254 | | |
| Alford | | | 0.0220 | | |
| Bascom | | | 0.0202 | | |
| Campbellton | | | 0.0592 | | |
| Cottdale | | | 0.0592 | | |
| Graceville | | | 0.0592 | | |
| Grand Ridge | | | 0.0592 | | |
| Greenwood | | | 0.0592 | | |
| Jacob City | | | 0.0070 | | |
| Malone | | | 0.0592 | | |
| Marianna | | | 0.0592 | | |
| Sneads | | | 0.0400 | | |
| JEFFERSON | | | | | |
| Unincorporated area | | | | 0.0164 | |
| Monticello | | | 0.0500 | | |
| LAFAYETTE | | | | | |
| Unincorporated area | | | 0.0234 | | |
| Mayo | | | 0.0250 | | |
| LAKE | | | | | |
| Unincorporated area | | | 0.0254 | | |
| Astatula | | | 0.0500 | | |
| Clermont | | | 0.0582 | | |
| Eustis | | | 0.0582 | | |
| Fruitland Park | | | 0.0582 | | |
| Groveland | | | 0.0582 | | |
| Howey-in-the-Hills | | | 0.0582 | | |
| Lady Lake | | | 0.0582 | | |
| PAGE TOTAL | | | | | |



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| LAKE - continued | | | | |
| Leesburg | | | 0.0582 | |
| Mascotte | | | 0.0582 | |
| Minneola | | | 0.0582 | |
| Montverde | | | 0.0240 | |
| Mount Dora | | | 0.0582 | |
| Tavares | | | 0.0592 | |
| Umatilla | | | 0.0582 | |
| LEE | | | | |
| Unincorporated area | | | 0.0361 | |
| Bonita Springs | | | 0.0182 | |
| Cape Coral | | | 0.0412 | |
| Fort Myers | | | 0.0522 | |
| Fort Myers Beach | | | 0.0522 | |
| Sanibel | | | 0.0522 | |
| LEON | | | | |
| Unincorporated area | | | 0.0602 | |
| Tallahassee | | | 0.0629 | |
| LEVY | | | | |
| Unincorporated area | | | 0.0234 | |
| Bronson | | | 0.0300 | |
| Cedar Key | | | 0.0260 | |
| Chiefland | | | 0.0572 | |
| Fanning Springs | | | 0.0612 | |
| Inglis | | | 0.0572 | |
| Otter Creek | | | 0.0120 | |
| Williston | | | 0.0572 | |
| Yankeetown | | | 0.0622 | |
| LIBERTY | | | | |
| Unincorporated area | | | 0.0120 | |
| Bristol | | | 0.0582 | |
| MADISON | | | | |
| Unincorporated area | | | 0.0264 | |
| Greenville | | | 0.0542 | |
| 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 | | | | |



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| MARION | | | | |
| Unincorporated area | | | 0.02035 | |
| Bellevue | | | 0.0542 | |
| Dunnellon | | | 0.0552 | |
| McIntosh | | | 0.0160 | |
| Ocala | | | 0.0552 | |
| Reddick | | | 0.0160 | |
| MARTIN | | | | |
| Unincorporated area | | | 0.0214 | |
| Jupiter Island | | | 0.0552 | |
| Ocean Breeze Park | | | 0.0250 | |
| Sewalls Point | | | 0.0342 | |
| Stuart | | | 0.0522 | |
| MIAMI-DADE | | | | |
| Unincorporated area | | | 0.0572 | |
| Aventura | | | 0.0570 | |
| Bal Harbour Village | | | 0.0572 | |
| Bay Harbour Islands | | | 0.0572 | |
| Biscayne Park | | | 0.0490 | |
| Coral Gables | | | 0.0572 | |
| Cutler Bay | | | 0.0572 | |
| Doral | | | 0.0572 | |
| El Portal | | | 0.0610 | |
| Florida City | | | 0.0592 | |
| Golden Beach | | | 0.0262 | |
| Hialeah | | | 0.0617 | |
| Hialeah Gardens | | | 0.0572 | |
| Homestead | | | 0.0592 | |
| Indian Creek Village | | | 0.0120 | |
| Islandia | | | 0.0050 | |
| Key Biscayne | | | 0.0572 | |
| Medley | | | 0.0672 | |
| Miami | | | 0.0572 | |
| Miami Beach | | | 0.0572 | |
| Miami Gardens | | | 0.0572 | |
| Miami Lakes | | | 0.0572 | |
| Miami Shores Village | | | 0.0622 | |
| Miami Springs | | | 0.0572 | |
| North Bay Village | | | 0.0540 | |
| North Miami | | | 0.0572 | |
| North Miami Beach | | | 0.0572 | |
| Opa-locka | | | 0.0572 | |
| Palmetto Bay | | | 0.0572 | |
| Pinecrest | | | 0.0602 | |
| South Miami | | | 0.0572 | |
| Sunny Isles Beach | | 0.0572 | | |
| Surfside | | 0.0572 | | |
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| MIAMI-DADE - continued | | | | |
| Sweetwater | | | 0.0572 | |
| Virginia Gardens | | | 0.0572 | |
| West Miami | | | 0.0490 | |
| MONROE | | | | |
| Unincorporated area | | | 0.0254 | |
| Islamorada | | | 0.0612 | |
| Key Colony Beach | | | 0.0600 | |
| Key West | | | 0.0590 | |
| Layton | | | 0.0090 | |
| Marathon | | | 0.0612 | |
| NASSAU | | | | |
| Unincorporated area | | | 0.0244 | |
| Callahan | | | 0.0510 | |
| Fernandina Beach | | | 0.0572 | |
| Hilliard | | | 0.0582 | |
| OKALOOSA | | | | |
| Unincorporated area | | | 0.0230 | |
| Cinco Bayou | | | 0.0512 | |
| Crestview | | | 0.0522 | |
| Destin | | | 0.0522 | |
| Fort Walton Beach | | | 0.0562 | |
| Laurel Hill | | | 0.0280 | |
| Mary Esther | | | 0.0502 | |
| Niceville | | | 0.0550 | |
| Shalimar | | | 0.0500 | |
| Valparaiso | | | 0.0522 | |
| OKEECHOBEE | | | | |
| Unincorporated area | | | 0.0140 | |
| Okeechobee | | | 0.0570 | |
| ORANGE | | | | |
| Unincorporated area | | | 0.0528 | |
| Apopka | | | 0.0642 | |
| Bay Lake | | | 0.0030 | |
| Belle Isle | | | 0.0552 | |
| Eatonville | | | 0.0552 | |
| Edgewood | | | 0.0552 | |
| Lake Buena Vista | | | 0.0030 | |
| Maitland | | | 0.0552 | |
| Oakland | | | 0.0552 | |
| Ocoee | | | 0.0552 | |
| Orlando | | | 0.0552 | |
| Windermere | | | 0.0552 | |
| Winter Garden | | | 0.0552 | |
| Winter Park | | | 0.0602 | |
| OSCEOLA | | | | |
| Unincorporated area | | | 0.0572 | |
| Kissimmee | | | 0.0572 | |
| St. Cloud | | | 0.0560 | |
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|--------------------------|---|---|-----------------------|---------------------|
| PALM BEACH | | | | |
| Unincorporated area | | | 0.0602 | |
| Atlantis | | | 0.0152 | |
| Belle Glade | | | 0.0542 | |
| Boca Raton | | | 0.0572 | |
| Boynton Beach | | | 0.0552 | |
| Briny Breezes | | | 0.0552 | |
| Cloud Lake | | | 0.0262 | |
| Delray Beach | | | 0.0552 | |
| Glen Ridge | | | 0.0552 | |
| Golf | | | 0.0552 | |
| Greenacres | | | 0.0674 | |
| Gulf Stream | | | 0.0552 | |
| Haverhill | | | 0.0290 | |
| Highland Beach | | | 0.0552 | |
| Hypoluxo | | | 0.0622 | |
| Juno Beach | | | 0.0552 | |
| Jupiter | | | 0.0552 | |
| Jupiter Inlet Colony | | | 0.0030 | |
| Lake Clarke Shores | | | 0.0552 | |
| Lake Park | | | 0.0562 | |
| Lake Worth | | | 0.0552 | |
| Lantana | | | 0.0572 | |
| Manalapan | | | 0.0190 | |
| Mangonia Park | | | 0.0592 | |
| North Palm Beach | | | 0.0552 | |
| Ocean Ridge | | | 0.0230 | |
| Pahokee | | | 0.0552 | |
| Palm Beach | | | 0.0552 | |
| Palm Beach Gardens | | | 0.0180 | |
| Palm Beach Shores | | | 0.0582 | |
| Palm Springs | | 0.0562 | | |
| Riviera Beach | | 0.0552 | | |
| Royal Palm Beach | | 0.0552 | | |
| South Bay | | 0.0540 | | |
| South Palm Beach | | 0.0590 | | |
| Tequesta | | 0.0552 | | |
| Wellington | | 0.0552 | | |
| West Palm Beach | | 0.0572 | | |
| PASCO | | | | |
| Unincorporated area | | | 0.0244 | |
| Dade City | | | 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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Business name

Business partner number

| A. Local jurisdiction | B. Taxable sales subject to state tax | C. Taxable sales subject to local taxes | D. Local tax rates | E. Local tax due | |
|--------------------------|---|---|-----------------------|---------------------|--|
| 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 | | 0.0292 | | | |
| POLK | | | | | |
| Unincorporated area | | | 0.0582 | | |
| Auburndale | | | 0.0582 | | |
| Bartow | | | 0.0672 | | |
| Davenport | | | 0.0412 | | |
| Dundee | | | 0.0632 | | |
| Eagle Lake | | | 0.0602 | | |
| Fort Meade | | | 0.0592 | | |
| Frostproof | | | 0.0592 | | |
| Haines City | | | 0.0582 | | |
| Highland Park | | | 0.0060 | | |
| Hillcrest Heights | | | 0.0170 | | |
| Lake Alfred | | | 0.0522 | | |
| Lake Hamilton | | | 0.0432 | | |
| Lake Wales | | | 0.0582 | | |
| Lakeland | | | 0.0703 | | |
| Mulberry | | | 0.0582 | | |
| Polk City | | | 0.0582 | | |
| Winter Haven | | | 0.0692 | | |
| PAGE TOTAL | | | | | |



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

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

| | |
|---------------|-------------------------|
| Business name | Business partner number |
|---------------|-------------------------|

| A. Local jurisdiction | B. Taxable sales subject to state tax | C. Taxable sales subject to local taxes | D. Local tax rates | E. Local tax due |
|--------------------------|---|---|-----------------------|---------------------|
| PUTNAM | | | | |
| Unincorporated area | | | 0.0244 | |
| Crescent City | | | 0.0570 | |
| Interlachen | | | 0.0582 | |
| Palatka | | | 0.0582 | |
| Pomona Park | | | 0.0582 | |
| Welaka | | | 0.0582 | |
| ST. JOHNS | | | | |
| Unincorporated area | | | 0.0184 | |
| Hastings | | | 0.0522 | |
| Marineland | | | 0.0040 | |
| St. Augustine | | | 0.0522 | |
| St. Augustine Beach | | | 0.0522 | |
| ST. LUCIE | | | | |
| Unincorporated area | | | 0.0214 | |
| Fort Pierce | | | 0.0552 | |
| Port St. Lucie | | | 0.0180 | |
| St. Lucie Village | | | 0.0190 | |
| SANTA ROSA | | | | |
| Unincorporated area | | | 0.0188 | |
| Gulf Breeze | | | 0.0230 | |
| Jay | | | 0.0160 | |
| Milton | | | 0.0612 | |
| SARASOTA | | | | |
| Unincorporated area | | | 0.0542 | |
| Longboat Key | | | 0.0582 | |
| North Port | | | 0.0632 | |
| Sarasota | | | 0.0592 | |
| Venice | | | 0.0582 | |
| SEMINOLE | | | | |
| Unincorporated area | | | 0.0572 | |
| Altamonte Springs | | | 0.0726 | |
| Casselberry | | | 0.0602 | |
| Lake Mary | | | 0.0582 | |
| Longwood | | | 0.0612 | |
| Oviedo | | | 0.0616 | |
| Sanford | | | 0.0950 | |
| Winter Springs | | | 0.0652 | |
| SUMTER | | | | |
| Unincorporated area | | | 0.0234 | |
| Bushnell | | | 0.0562 | |
| Center Hill | | | 0.0572 | |
| Coleman | | | 0.0572 | |
| Webster | | | 0.0360 | |
| Wildwood | | | 0.0572 | |
| PAGE TOTAL | | | | |



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

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

| | |
|---------------|-------------------------|
| Business name | Business partner number |
|---------------|-------------------------|

| A. Local jurisdiction | B. Taxable sales subject to state tax | C. Taxable sales subject to local taxes | D. Local tax rates | E. Local tax due |
|---|---|---|-----------------------|---------------------|
| SUWANNEE | | | | |
| Unincorporated area | | | 0.0244 | |
| Branford | | | 0.0520 | |
| Live Oak | | | 0.0620 | |
| TAYLOR | | | | |
| Unincorporated area | | | 0.0244 | |
| Perry | | | 0.0622 | |
| UNION | | | | |
| Unincorporated area | | | 0.0090 | |
| Lake Butler | | | 0.0560 | |
| Raiford | | | 0.0050 | |
| Worthington Springs | | | 0.0550 | |
| VOLUSIA | | | | |
| Unincorporated area | | | 0.0552 | |
| Daytona Beach | | | 0.0552 | |
| Daytona Beach Shores | | | 0.0552 | |
| DeBary | | | 0.0552 | |
| DeLand | | | 0.0552 | |
| Deltona | | | 0.0652 | |
| Edgewater | | | 0.0552 | |
| Flagler Beach | | | 0.0540 | |
| Holly Hill | | | 0.0552 | |
| Lake Helen | | | 0.0552 | |
| New Smyrna Beach | | | 0.0552 | |
| Oak Hill | | | 0.0380 | |
| Orange City | | | 0.0552 | |
| Ormond Beach | | | 0.0552 | |
| Pierson | | | 0.0540 | |
| Ponce Inlet | | | 0.0572 | |
| Port Orange | | | 0.0552 | |
| South Daytona | | | 0.0602 | |
| WAKULLA | | | | |
| Unincorporated area | | | 0.0244 | |
| Sopchoppy | | | 0.0180 | |
| St. Marks | | | 0.0570 | |
| WALTON | | | | |
| Unincorporated area | | | 0.0130 | |
| DeFuniak Springs | | | 0.0542 | |
| Freeport | | | 0.0190 | |
| Paxton | | | 0.0320 | |
| WASHINGTON | | | | |
| Unincorporated area | | | 0.0234 | |
| Caryville | | | 0.0572 | |
| Chipley | | | 0.0592 | |
| Ebro | | | 0.0110 | |
| Vernon | | | 0.0590 | |
| Wausau | | | 0.0572 | |
| 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.

| Summary of Schedule I - State, Gross Receipts, and Local Taxes Due | | | | | |
|--|------|---|-------|--|--|
| Business name | | | | Business partner number | |
| F. State Tax | | G. Gross Receipts Tax | | H. Local Tax | |
| 1. Taxable sales (Col. B grand total) | | 4. Taxable sales (Col. C grand total) | | | |
| 2. State tax rate | .068 | 5. Gross receipts tax rate | .0237 | | |
| 3. State tax due (Enter this amount on Page 1, Line 1) | | 6. Gross receipts tax due (Enter this amount on Page 1, Line 2) | | 7. Local tax due (Column E grand total). (Enter this amount on Page 1, Line 3) | |

Complete this form, sign it, and mail it with your DR-700016 if:
 The business name (legal entity) changed.
 The business was closed.
 The business was sold.

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



Closing or Sale of Business or Change of Legal Entity

The legal entity changed on ____/____/____. **If you change your legal entity and are continuing to do business in Florida and the corporation is registered for communications services tax, you must complete a new Application to Collect and/or Report Tax in Florida (Form DR-1).**

The business was closed permanently on ____/____/____.

Are you a corporation/partnership required to file communications services tax returns? Yes No

FEIN -

Business partner number

The business was sold on ____/____/____. The new owner information is:
 Name of new owner: _____ Telephone number of new owner: (_____) _____
 Mailing address of new owner: _____
 City: _____ County: _____ State: _____ ZIP: _____

► Signature of officer (required) _____ Date _____ Telephone number (_____) _____



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

Schedule II - Direct-to-Home Satellite Services

| | | |
|-----------------------------|------------------------|---|
| Business name | | Business partner number |
| A. Taxable Sales | B. Tax Rate | C. Net Tax Due Enter this amount on Page 1, Line 4. |
| | .1317 | |

Schedule III - Direct-to-Home Satellite Services Adjustments

| | | | | | |
|---|--------------------|---|---|-----------------------|------------------------|
| Business name | | Applied period | Business partner number | | |
| A. Change in Reported Taxable Sales | B. Rate | C. Collection Allowance Adjustment | D. Adjustment Amount <small>(Report credits in parentheses)</small> | E. Penalty | F. Interest |
| | | | | | |
| G. TOTAL ADJUSTMENTS (Add Columns D, E, and F. Enter this amount on Page 1, Line 10) | | | | | |



If you complete Schedule V, attach it to the tax return.

| Schedule V - Multistate 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: | | | | | | |
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| Unincorporated Area: | | | | | | |
| CITY: | | | | | | |
| CITY: | | | | | | |
| CITY: | | | | | | |
| COUNTY: | | | | | | |
| Unincorporated Area: | | | | | | |
| CITY: | | | | | | |
| CITY: | | | | | | |
| 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)

DR-700016N
R. 06/07
Page 19

General Information and Instructions

What is the communications services tax?

Communications services tax is imposed by Chapter 202, Florida Statutes. This tax includes a state portion, a gross receipts portion, and a local portion. The tax is imposed on voice, data, audio, video, or any other information or signal, including cable services that are transmitted by any medium.

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

Examples of services subject to the tax include:

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

Examples of services not subject to the tax include:

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

Note: When taxable and nontaxable services are bundled together and sold as a package for one sale price, the entire charge becomes subject to tax. However, effective July 1, 2005, if the nontaxable service is Internet access service and that charge can be reasonably identified in your books and records kept in the regular course of business, you are not required to collect tax on the portion of the bundled charge identified as Internet access service.

Exemptions

Transactions exempt from the tax include:

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

Exemptions for residential service

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

Who must file a return?

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

When is the return due and payable?

Returns and payments are due on the 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.

Penalty for late payments

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

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

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

Interest on late payments

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

To obtain interest rates:

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

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

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

Where to send payments and returns

Make check payable to and send with return to:

FLORIDA DEPARTMENT OF REVENUE
PO BOX 6520
TALLAHASSEE FL 32314-6520 or

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

Electronic filing and payment of taxes

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

How can I get more information?

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

Completing the Return

Business partner number - This is a unique identifier assigned by the Department when you register. The business partner number appears on your *Communications Services Tax Certificate of Registration* (DR-700014). Please be sure that this number is recorded on the return and all schedules before submitting to the Department.

Rounding rule - All dollar amounts should be rounded up to the nearest hundredth (.01).

Proper collection of tax - "Tax due" is not a straight percentage calculation using the "Taxable sales" columns of Schedule I. The tax rates are preprinted on the schedule as a convenience, but the amount of tax entered in the "tax due" columns should never be less than the actual amount of tax charged.

Supporting schedules - All supporting schedules are required to process the return. Failure to submit supporting schedules will delay the processing of the return and/or any refund that may be associated with the return. Failure to include Schedule I or use of an unapproved alternative format for Schedule I (such as a spreadsheet) may result in a \$5,000 penalty.

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

Adjustments - Adjustments or credits on transactions that occurred prior to October 1, 2001, may be claimed by filing an *Application for Refund* (Form DR-26) or by completing Schedule IV.

Line-by-Line Instructions

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

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

Line 1 - Tax due on sales subject to the state portion of the communications services tax. Enter the amount from Summary of Schedule I, Column F, Line 3 (Page 15).

Line 2 - Tax due on sales subject to the gross receipts portion of the communications services tax. Enter the amount from Summary of Schedule I, Column G, Line 6 (Page 15).

Line 3 - Tax due for sales subject to the local portion of the communications services tax. Enter the amount from Summary of Schedule I, Column H, Line 7 (Page 15).

Line 4 - Tax due for direct-to-home satellite services. Enter total from Schedule II, Column C (Page 16).

Line 5 - Total communications services tax. Add Lines 1 through 4 and enter the result here.

Line 6 - Collection allowance. If the collection allowance rate is not preprinted on the return, check the box for the collection allowance that applies to this filing period. Multiply the collection allowance rate by the amount on Line 5 and enter the result here.

Determining the collection allowance:

- Only timely filed returns with payments are entitled to a collection allowance.
- 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 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 here.

Line 8 - Penalty. A 10 percent (.10) penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result here.

Line 9 - Interest. Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in section 213.235, F.S. See "Interest on late payments" on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result here.

Line 10 - Adjustments. Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (*amount*).

Line 11 - Multistate credits. Enter the Total Credits from Schedule V, Column H (Page 18).

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

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

Schedule I State, Gross Receipts, and Local Taxes Due

Who must complete this schedule?

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

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

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

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

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

Sales to:

- Residential customers, except for sales of mobile communications services and cable services.
- Federal government agencies.
- State, local, and municipal governments.
- Religious and educational organizations, and homes for the aged exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.

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

Sales to:

- Federal government agencies.
- State, local, and municipal governments.
- Religious and educational organizations, and homes for the aged exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.

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

Column E - Local tax due. Enter the total local tax collected and/or accrued for taxable transactions reported in Column C, on the line corresponding to the appropriate local jurisdiction.

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

Column F - State tax.

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

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

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

Column G - Gross receipts tax.

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

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

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

Column H - Local tax.

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

Schedule II Direct-to-Home Satellite Services

Who must complete this schedule?

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

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

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

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

Schedule III Direct-to-Home Satellite Services Adjustments

Who must complete this schedule?

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

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

Column A - Change in reported taxable sales. Enter the net change in taxable sales. This is the total of the taxable sales which are either being added to or deleted from transactions previously reported. Report negative amounts in parentheses (*amount*).

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

Column C - Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a **decrease** in taxable sales. If Column A (Change in reported taxable sales) is a decrease (negative number), multiply .0075 by the amount of tax collected and/or accrued on the amount in Column A. The result should be entered as a positive number in Column C. If a collection allowance was not taken on the original return or the adjustment results in an **increase** in taxable sales, this section does not apply. Enter 0 (zero) in Column C.

Column D - Adjustment amount. Subtract Column C from the amount of tax collected and/or accrued for sales transactions reported in Column A. Enter the result here. Report negative amounts in parentheses (*amount*).

Penalty and Interest Calculation

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

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

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

Column G - Total adjustments. Sum the totals of Columns D, E, and F. Enter the result here and on Page 1, Line 10 of the return.

Schedule IV Adjustments

Who must complete this schedule?

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

- Report adjustments to previous filing periods. This schedule must be used to correct state or local tax siting errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.

- Report adjustments in taxable sales due to bad debts. You may take credits on Schedule IV for unpaid balances or worthless accounts. The credit amount should be reported as a reduction in taxable sales in Column B. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Subsequent to processing a return, the Department may require documentation to support bad debts adjustments.
- Take credit for tax paid to a vendor on services that have been resold.

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

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

State Tax Calculation

Column B - Change in reported taxable sales. Enter the net change in taxable sales on the line corresponding to the appropriate local jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

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

Column D - Collection allowance adjustment. Collection allowance adjustments for state tax are required for transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an **increase** in taxable sales for a prior applied period or a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

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

- If 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 here.

Local Tax Calculation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- If 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 here. Report negative amounts in parentheses (*amount*).

Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in additional tax due, except corrections of state or local tax siting 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 appropriate gross receipts rate.

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

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

- If 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 here. Report negative amounts in parentheses (*amount*).

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

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

Column R - Net tax adjustments. Add the totals of Columns E, I, and O and enter the result here. Report negative amounts in parentheses (*amount*).

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

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

Column U - Total adjustments. Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses (*amount*).

Schedule V Multistate Credits

Who may complete this schedule?

Upon proof that 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. All providers, except direct-to-home satellite service providers, must complete Columns A through F. Direct-to-home satellite service providers must complete only Column G.

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

Column A - Local jurisdiction. Enter the county(ies) or municipality(ies) for which multistate credits apply.

Columns B and C - Applied period. Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

Local Tax Credits

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

State Tax Credits

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

Gross Receipts Credits

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

Direct-to-Home Satellite

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

Column H - Total credits. Add the totals of Columns D through G and enter the result here and on Page 1, Line 11 of the return.