

**Florida Department of Revenue
Tax Information Publication**

TIP 03A19-06

Date Issued: Jul 01, 2003

**COMMUNICATIONS SERVICES TAX FILING STATUS CHANGED
BEGINNING JULY 1, 2003**

Effective July 1, 2003, your monthly communications services tax (CST) account will be changed to a less frequent filing status. Less frequent filing of communications services tax is allowed when under \$1,000 in tax was paid during the preceding four calendar quarters. Filing frequencies of quarterly, semi-annual, and annual are assigned based upon the amount of tax paid.

Information About Your Account

Your new filing frequency ()

CST paid during the preceding
four calendar quarters (\$)

Business Partner Number ()

Contract Object Number ()

Because this new filing frequency is effective July 1, 2003, your return for the June reporting period is still on a monthly filing status. You should timely file your June return (due on July 1st, late after July 20th) to avoid possible late-filing penalty and interest charges.

When Your Next Return Will Be Mailed

Based upon your new filing frequency, your next return (Form DR-700016) will be mailed according to the chart below. If you do not receive your return by the end of the month indicated, please contact the Department.

Filing Frequency Next Return Mailed On or About:

Quarterly	September 15, 2003
Semi-annual	December 15, 2003
Annual	December 15, 2003

Filing Frequency Reporting Periods and Due Dates

The reporting period will be printed on the return. Your return and payment is due on the 1st and late after the 20th day of the month following each reporting period. Refer to the chart on the reverse side for reporting periods and due dates for your filing frequency.

Quarterly Filing Frequency

Reporting Period Return Due/Late After Date

January - March	April 1/April 20*
April - June	July 1/July 20*
July - September	October 1/October 20*
October - December	January 1/January 20* of following year

Semi-annual Filing Frequency

Reporting Period Return Due/Late After Date

January - June	July 1/July 20*
July - December	January 1/January 20* of following year

Annual Filing Frequency

Reporting Period Return Due/Late After Date

January - December**	January 1/January 20* of following year
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*If the 20th falls on a Saturday, Sunday or federal or state holiday, returns and payments are considered timely if postmarked or hand-delivered on the first business day following the 20th.

** For 2003, annual filers will report taxable sales from July 1

through December 31, 2003. Starting in 2004, the reporting period will be the entire year.

Electronic Filing

If you are currently filing by electronic means, you must continue to file electronically using your new filing frequency. Refer to your EFT calendar for due dates.

References: Section 202.27(2), Florida Statutes.

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.