

**Florida Department of Revenue  
Tax Information Publication**

**TIP 05A19-08**

**Date: December 2, 2005**

**ANNUAL RESALE CERTIFICATE  
FOR  
COMMUNICATIONS SERVICES TAX**

Enclosed is your 2006 Florida Annual Resale Certificate for Communications Services Tax (Form DR-700015). This certificate is valid immediately and expires on December 31, 2006.

Communications services purchases for resale may be exempted from communications services tax if the purchaser has registered with the Department prior to making the purchase. The registered purchaser must provide the seller with a signed copy of its annual resale certificate for communications services. Purchasers should make photocopies of the annual resale certificate and complete and sign the form as needed.

Each calendar year, a selling dealer must obtain a current (new) signed copy of an annual resale certificate for communications services from its purchasers for sales made for resale. Subsequent sales for the purpose of resale to the same purchaser during the calendar year do not require a new copy of the certificate.

An annual resale certificate for communications services cannot be used to make tax-exempt purchases of services that are not for resale. Misuse of the certificate will subject the user to penalties as provided by law. An annual resale certificate for communications services cannot be used to make purchases exempt from sales tax. There is a separate annual resale certificate for sales tax; dealers who are also registered for sales tax should use that annual resale certificate for sales tax exempt purchases, if appropriate.

References: Section 202.17, Florida Statutes, and Rule 12A-19.060, Florida Administrative Code

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**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](http://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 or 850-488-6800.

Persons with hearing or speech impairments may 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.