



Florida Department of Revenue
Tax Information Publication

TIP

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2007

**COMMUNICATIONS SERVICES TAX
FILING FREQUENCY CHANGED TO MONTHLY
BEGINNING JANUARY 1, 2008**

Your account has been placed on a monthly reporting status effective January 1, 2008. This change was made because your communications services tax collections exceeded \$1,000 for the period of July 1, 2006, through June 30, 2007.

You will be required to file your first monthly return for the reporting period of January 1- 31, 2008. Monthly returns are due on the 1st and are late after the 20th day of the month following the collection period. If the 20th falls on a Saturday, Sunday, federal or state holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

You will receive a personalized communications services tax return (Form DR-700016) each month beginning in January. We will be mailing your January tax return during the third week of January. If you are voluntarily filing electronically, you will not receive personalized tax returns.

Although this new filing frequency is effective January 1, 2008, your return for the quarterly, semiannual, or annual reporting period ending December 31, 2007, is still due no later than January 22, 2008 (January 20th falls on a Sunday and January 21st is a holiday). Your last return for 2007 will be mailed to you in late December 2007, and must be filed timely to avoid possible late-filing penalty and interest charges.

The Department offers the convenience of using the Internet to file and/or pay communications services tax. If you would like to file and/or pay taxes electronically, please go to the Department's Internet site at www.myflorida.com/dor/eservices for more information.

References: Section 202.27, Florida Statutes; Rule 12A-19.020, Florida Administrative Code.

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.

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.