



Florida Department of Revenue
Tax Information Publication

TIP

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Communications Services Tax

**Exempt Purchases of Communications Services
Used to Provide Internet Access**

As a result of the Internet Tax Freedom Act Amendments of 2007, communications services that are purchased, used, or sold by a provider of Internet access to provide Internet access are no longer subject to Florida communications services tax or local communications services tax beginning July 1, 2008.

Selling dealers must document exempt sales of communications services. The following suggested affidavit may be used to purchase tax-exempt communications services that will be used by the purchaser to provide Internet access. The suggested exemption certificate must be provided to the selling dealer at the time of sale.

**Suggested Exemption Certificate for Purchases of Communications Services
Used to Provide Internet Access**

I, the undersigned, am an authorized representative of the Purchaser identified below. The Purchaser hereby certifies that the _____ communications services (insert description of communications services) purchased on or after _____ (insert date) from _____ (insert Selling Dealer's name and address) are for use in providing Internet access by the Purchaser identified below. The charges by the Selling Dealer identified above for purchases of communications services will be billed to and paid directly by the Purchaser identified below. These purchases of communications services are exempt from Florida communications services tax and local communications services tax, because these communications services are being purchased by a provider of Internet access to provide Internet access.

The Purchaser understands that if it uses the communications services for any non-exempt purpose, the Purchaser must pay tax on the purchase price of the communications services

The Purchaser also understands that if it fraudulently issues this certificate to evade the payment of Florida communications services tax or local communications services tax, the Purchaser will be liable for payment of tax, penalties, and interest and may be subject to criminal sanctions.

Under penalties of perjury, I declare that I have read the foregoing and that the facts stated in it are true.

Purchaser's name: _____

Purchaser's address: _____

Printed name and title of Purchaser's authorized representative:

By: _____
(Signature of authorized representative)

Title: _____

Date: _____

References: 47 USCA 151, Pub. L. 110-108; Chapter 202, 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.

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, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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