



Application for Self-Accrual Authority / Direct Pay Permit
Communications Services Tax

DR-700030
R. 01/16
TC
Rule 12A-19.100
Florida Administrative Code
Effective 01/16

MAIL TO:
ACCOUNT MANAGEMENT
FLORIDA DEPARTMENT OF REVENUE
PO BOX 6480
TALLAHASSEE FL 32314-6480

THIS AREA FOR DOR USE ONLY
PERMIT NO.
EFF DATE
EXP DATE

PART 1 - BUSINESS INFORMATION

Table with 2 columns: Field Name, Value. Fields include Business name, Street address, City/State/ZIP, Name of contact person, Contact person's mailing address.

* A communications services tax certificate/business partner number is required for processing this request. If you have not registered for this tax and do not have a certificate/business partner number, you must complete and submit the Application to Collect and/or Report Tax in Florida (Form DR-1).

PART 2 - DIRECT PAY PERMIT CATEGORY FOR WHICH YOU ARE APPLYING (CHECK ONLY ONE):

- Use of interstate communications services [sections 202.12(3) and 202.19(8), Florida Statutes].
\$100,000 for the Florida communications services tax only (s. 202.12, F.S.).
\$100,000 for the Florida communications services tax statewide and \$25,000 for the local communications services tax per service address (s. 202.19, F.S.).

Table with 5 columns: Location, Complete street address, City, State, ZIP. Rows for Location 1 through Location 5.

- Tax due upon determination of use [s. 202.27(6)(b), F.S.]. The taxable status of sales of communications services will only be known upon use; the purchaser will pay the amount of tax, to be determined upon use, due on all of its purchases made in connection with the direct pay permit issued.

PART 3 - APPLICANT AFFIRMATION AND DECLARATION

I HEREBY ATTEST THAT: I am authorized to sign on behalf of the entity described above; that this entity has circumstances that qualify it for the communications services tax direct pay permit, as indicated; and furthermore that if granted, the communications services tax direct pay permit will only be used in the manner authorized pursuant to the appropriate sections of Chapter 202, F.S.

Signature, Title, Print name, Date

**Information and Instructions for Completing Application
for Self-Accrual Authority / Direct Pay Permit
Communications Services Tax**

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Sections 202.12 and 202.19, Florida Statutes, provide that self-accrual authority shall be granted to qualifying single legal entities. Qualifying entities will be issued a direct pay permit according to their particular qualifying circumstances. This authority is granted for only two distinct purposes, as described below. Direct pay permit holders may extend their permit in lieu of paying tax to their communications services provider.

Purposes and Use of Permits

1. Direct Pay Permit for Interstate Communications Services [ss. 202.12(3) and 202.19(8), F.S.]

Who qualifies? Purchasers of communications services where the majority of the communications services used by the entity are for communications that originate outside of Florida and terminate within the state. Qualified businesses will receive a *Communications Services Tax Direct Pay Permit* (Form DR-700031).

What can the direct pay permit be used for?

This direct pay permit allows the purchaser a partial exemption either from the state communications services tax **only**, or from **both** the state and the local communications services taxes on interstate communications services. The amount of state communications services tax to be paid shall not exceed \$100,000. The amount of the local communications services tax to be paid shall not exceed \$25,000 per service address. **Note:** Entities qualifying for this permit category will be required to report and remit the tax to the Department electronically.

2. Direct Pay Permit for Tax Due Upon Determination of Use [s. 202.27(6)(b), F.S.]

Who qualifies? Purchasers of communications services where the taxable status of sales of communications services will only be known upon use. Qualified businesses will receive a *Communications Services Tax Direct Pay Permit* (Form DR-700031).

What can the direct pay permit be used for?

The permit allows purchasers of communications services to accrue and remit taxes upon determination of the use of the services, rather than paying tax at the time of the purchase.

Instructions for Completing the Application

- ✓ Review the purposes stated above and identify the category under which your business qualifies.
- ✓ Note the specific uses of the direct pay permit, if granted.
- ✓ Complete Parts 1 and 2.
- ✓ Read and sign Part 3.

Note: Incomplete or unsigned applications will be returned, thus delaying the issuance of the direct pay permit.

Mail or deliver your completed application to:

Account Management
Florida Department of Revenue
PO Box 6480
Tallahassee FL 32314-6480

Information and forms are available on our Internet site at **floridarevenue.com**

For general information about communications services tax or assistance with this application, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).