

Name Address City/State/ZIP

Check here if you are discontinuing your business and this is your final return (see page 15).

BUSINESS PARTNER NUMBER

FEIN

Grid boxes for Business Partner Number and FEIN

FROM: REPORTING PERIOD TO:

Grid boxes for reporting period (Month, Day, Year)

Handwritten Example Typed Example

Handwritten and typed examples of numbers 0-9

Use black ink.

- 1. Tax due on sales subject to 4.92% state and .15% gross receipts portions of communications services tax...
2. Tax due on sales subject to 2.37% gross receipts portion of communications services tax...
3. Tax due on sales subject to local portion of communications services tax...
4. Tax due for direct-to-home satellite services...
5. Total communications services tax...
6. Collection allowance...
7. Net communications services tax due...
8. Penalty...
9. Interest...
10. Adjustments...
11. Multistate credits...
12. Amount due with return...

US Dollars and Cents columns for tax amounts

DR-700016

AUTHORIZATION Under penalties of perjury, I declare that I have read this return and that the facts stated in it are true [ss. 92.525(2), 202.27(5), and 837.06, Florida Statutes].

Table with 3 columns: Name/Signature, Authorized signature, Date

Payment Coupon

DO NOT DETACH

DR-700016 R. 01/20

To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules.

DOR USE ONLY

Postmark or hand delivery date grid

Business Partner Number Reporting Period Business Address

Check here if your address or business information changed and enter changes below.

New location address Telephone number New mailing address

Check here if payment was transmitted electronically.

Payment is due on the 1st and LATE if postmarked or hand delivered after

Amount due from Line 12



## **Where to send payments and returns**

Make check payable to and send with return to:

FLORIDA DEPARTMENT OF REVENUE

PO BOX 6520

TALLAHASSEE FL 32314-6520

or

File online using the Department's website at [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay).

## **File electronically . . . it's easy!**

The Department maintains a free and secure website to file and pay communications services tax.

To file and pay, go to the Department's website at [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay).



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>ALACHUA</b>				
Unincorporated area			0.0750	
Alachua			0.0582	
Archer			0.0582	
Gainesville			0.0617	
Hawthorne			0.0582	
High Springs			0.0582	
La Crosse			0.0402	
Micanopy			0.0570	
Newberry			0.0582	
Waldo			0.0582	
<b>BAKER</b>				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
<b>BAY</b>				
Unincorporated area			0.0234	
Callaway			0.0572	
Lynn Haven			0.0572	
Mexico Beach			0.0338	
Panama City			0.0572	
Panama City Beach			0.0572	
Parker			0.0572	
Springfield			0.0572	
<b>BRADFORD</b>				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
<b>BREVARD</b>				
Unincorporated area			0.0582	
Cape Canaveral			0.0582	
Cocoa			0.0582	
Cocoa Beach			0.0582	
Grant-Valkaria			0.0582	
Indialantic			0.0640	
Indian Harbour Beach			0.0582	
Malabar			0.0582	
Melbourne			0.0653	
Melbourne Beach			0.0582	
Melbourne Village			0.0582	
Palm Bay			0.0582	
Palm Shores			0.0582	
Rockledge			0.0582	
Satellite Beach			0.0582	
Titusville			0.0582	
West Melbourne			0.0612	
<b>PAGE TOTAL</b>				



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<b>BROWARD</b>				
Unincorporated area			0.0572	
Coconut Creek			0.0572	
Cooper City			0.0572	
Coral Springs			0.0572	
Dania Beach			0.0582	
Davie			0.0570	
Deerfield Beach			0.0572	
Fort Lauderdale			0.0572	
Hallandale Beach			0.0572	
Hillsboro Beach			0.0170	
Hollywood			0.0572	
Lauderdale Lakes			0.0582	
Lauderdale-by-the-Sea			0.0572	
Lauderhill			0.0572	
Lazy Lake			0.0110	
Lighthouse Point			0.0672	
Margate			0.0582	
Miramar			0.0572	
North Lauderdale			0.0572	
Oakland Park			0.0592	
Parkland			0.0572	
Pembroke Park			0.0572	
Pembroke Pines			0.0592	
Plantation			0.0572	
Pompano Beach			0.0572	
Sea Ranch Lakes			0.0572	
Southwest Ranches			0.0572	
Sunrise			0.0572	
Tamarac			0.0572	
West Park			0.0572	
Weston			0.0572	
Wilton Manors			0.0612	
<b>CALHOUN</b>				
Unincorporated area			0.0264	
Altha			0.0602	
Blountstown			0.0602	
<b>CHARLOTTE</b>				
Unincorporated area			0.0582	
Punta Gorda			0.0582	
<b>CITRUS</b>				
Unincorporated area			0.0224	
Crystal River			0.0522	
Inverness			0.0532	
<b>PAGE TOTAL</b>				



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<b>CLAY</b>				
Unincorporated area			0.0652	
Green Cove Springs			0.0582	
Keystone Heights			0.0582	
Orange Park			0.0582	
Penney Farms			0.0582	
<b>COLLIER</b>				
Unincorporated area			0.0280	
Everglades City			0.0460	
Marco Island			0.0280	
Naples			0.0592	
<b>COLUMBIA</b>				
Unincorporated area			0.0582	
Fort White			0.0120	
Lake City			0.0582	
<b>DESOTO</b>				
Unincorporated area			0.0314	
Arcadia			0.0602	
<b>DIXIE</b>				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
<b>DUVAL</b>				
Atlantic Beach			0.0582	
Baldwin			0.0682	
Jacksonville Beach			0.0582	
Jax Duval (City of Jacksonville)			0.0582	
Neptune Beach			0.0582	
<b>ESCAMBIA</b>				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
<b>FLAGLER</b>				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
<b>FRANKLIN</b>				
Unincorporated area			0.0150	
Apalachicola			0.0420	
Carrabelle			0.0642	
<b>PAGE TOTAL</b>				



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<b>GADSDEN</b>				
Unincorporated area			0.0264	
Chattahoochee			0.0602	
Greensboro			0.0592	
Gretna			0.0482	
Havana			0.0602	
Midway			0.0450	
Quincy			0.0602	
<b>GILCHRIST</b>				
Unincorporated area			0.0234	
Bell			0.0500	
Fanning Springs			0.0612	
Trenton			0.0572	
<b>GLADES</b>				
Unincorporated area			0.0244	
Moore Haven			0.0180	
<b>GULF</b>				
Unincorporated area			0.0234	
Port St. Joe			0.0572	
Wewahitchka			0.0572	
<b>HAMILTON</b>				
Unincorporated area			0.0090	
Jasper			0.0540	
Jennings			0.0570	
White Springs			0.0560	
<b>HARDEE</b>				
Unincorporated area			0.0184	
Bowling Green			0.0560	
Wauchula			0.0560	
Zolfo Springs			0.0282	
<b>HENDRY</b>				
Unincorporated area			0.0244	
Clewiston			0.0582	
La Belle			0.0482	
<b>HERNANDO</b>				
Unincorporated area			0.0214	
Brooksville			0.0552	
Weeki Wachee			0.0040	
<b>HIGHLANDS</b>				
Unincorporated area			0.0274	
Avon Park			0.0612	
Lake Placid			0.0612	
Sebring			0.0612	
<b>PAGE TOTAL</b>				



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<b>HILLSBOROUGH</b>				
Unincorporated area			0.0540	
Plant City			0.0712	
Tampa			0.0662	
Temple Terrace			0.0680	
<b>HOLMES</b>				
Unincorporated area			0.0244	
Bonifay			0.0642	
Esto			0.0140	
Noma			0.0070	
Ponce De Leon			0.0330	
Westville			0.0150	
<b>INDIAN RIVER</b>				
Unincorporated area			0.0244	
Fellsmere			0.0582	
Indian River Shores			0.0582	
Orchid			0.0270	
Sebastian			0.0582	
Vero Beach			0.0572	
<b>JACKSON</b>				
Unincorporated area			0.0254	
Alford			0.0220	
Bascom			0.0202	
Campbellton			0.0592	
Cottondale			0.0592	
Graceville			0.0592	
Grand Ridge			0.0592	
Greenwood			0.0592	
Jacob City			0.0592	
Malone			0.0592	
Marianna			0.0592	
Sneads			0.0592	
<b>JEFFERSON</b>				
Unincorporated area			0.0164	
Monticello			0.0500	
<b>LAFAYETTE</b>				
Unincorporated area			0.0234	
Mayo			0.0250	
<b>LAKE</b>				
Unincorporated area			0.0254	
Astatula			0.0500	
Clermont			0.0582	
Eustis			0.0582	
Fruitland Park			0.0582	
Groveland			0.0582	
Howey-in-the-Hills			0.0582	
Lady Lake			0.0582	
<b>PAGE TOTAL</b>				



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<b>LAKE - continued</b>				
Leesburg			0.0582	
Mascotte			0.0582	
Minneola			0.0582	
Montverde			0.0570	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
<b>LEE</b>				
Unincorporated area			0.0391	
Bonita Springs			0.0391	
Cape Coral			0.0552	
Estero			0.0391	
Fort Myers			0.0552	
Fort Myers Beach			0.0552	
Sanibel			0.0552	
<b>LEON</b>				
Unincorporated area			0.0602	
Tallahassee			0.0690	
<b>LEVY</b>				
Unincorporated area			0.0234	
Bronson			0.0300	
Cedar Key			0.0260	
Chiefland			0.0572	
Fanning Springs			0.0612	
Inglis			0.0572	
Otter Creek			0.0120	
Williston			0.0572	
Yankeetown			0.0622	
<b>LIBERTY</b>				
Unincorporated area			0.0180	
Bristol			0.0642	
<b>MADISON</b>				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
<b>MANATEE</b>				
Unincorporated area			0.0244	
Anna Maria			0.0582	
Bradenton			0.0632	
Bradenton Beach			0.0632	
Holmes Beach			0.0582	
Longboat Key			0.0582	
Palmetto			0.0602	
<b>PAGE TOTAL</b>				





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<b>MARION</b>				
Unincorporated area			0.02235	
Bellevue			0.0562	
Dunnellon			0.0572	
McIntosh			0.0572	
Ocala			0.0572	
Reddick			0.0180	
<b>MARTIN</b>				
Unincorporated area			0.0214	
Indiantown			0.0552	
Jupiter Island			0.0552	
Ocean Breeze			0.0250	
Sewalls Point			0.0342	
Stuart			0.0552	
<b>MIAMI-DADE</b>				
Unincorporated area			0.0572	
Aventura			0.0570	
Bal Harbour Village			0.0572	
Bay Harbor Islands			0.0572	
Biscayne Park			0.0572	
Coral Gables			0.0572	
Cutler Bay			0.0572	
Doral			0.0572	
El Portal			0.0610	
Florida City			0.0592	
Golden Beach			0.0262	
Hialeah			0.0637	
Hialeah Gardens			0.0572	
Homestead			0.0592	
Indian Creek Village			0.0120	
Key Biscayne			0.0572	
Medley			0.0672	
Miami			0.0572	
Miami Beach			0.0572	
Miami Gardens			0.0572	
Miami Lakes			0.0572	
Miami Shores Village			0.0622	
Miami Springs			0.0572	
North Bay Village			0.0540	
North Miami			0.0572	
North Miami Beach			0.0572	
Opa-locka			0.0572	
Palmetto Bay			0.0572	
Pinecrest			0.0602	
South Miami			0.0572	
Sunny Isles Beach			0.0572	
Surfside			0.0572	
<b>PAGE TOTAL</b>				



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<b>MIAMI-DADE - continued</b>				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0572	
<b>MONROE</b>				
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0612	
Layton			0.0090	
Marathon			0.0612	
<b>NASSAU</b>				
Unincorporated area			0.0244	
Callahan			0.0510	
Fernandina Beach			0.0572	
Hilliard			0.0582	
<b>OKALOOSA</b>				
Unincorporated area			0.0260	
Cinco Bayou			0.0542	
Crestview			0.0552	
Destin			0.0552	
Fort Walton Beach			0.0592	
Laurel Hill			0.0310	
Mary Esther			0.0532	
Niceville			0.0580	
Shalimar			0.0530	
Valparaiso			0.0552	
<b>OKEECHOBEE</b>				
Unincorporated area			0.0140	
Okeechobee			0.0570	
<b>ORANGE</b>				
Unincorporated area			0.0528	
Apopka			0.0642	
Bay Lake			0.0030	
Belle Isle			0.0552	
Eatonville			0.0552	
Edgewood			0.0552	
Lake Buena Vista			0.0030	
Maitland			0.0552	
Oakland			0.0552	
Ocoee			0.0552	
Orlando			0.0552	
Windermere			0.0552	
Winter Garden			0.0552	
Winter Park			0.0602	
<b>OSCEOLA</b>				
Unincorporated area			0.0602	
Kissimmee			0.0602	
St. Cloud			0.0590	
<b>PAGE TOTAL</b>				



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<b>PALM BEACH</b>				
Unincorporated area			0.0632	
Atlantis			0.0570	
Belle Glade			0.0572	
Boca Raton			0.0602	
Boynton Beach			0.0582	
Briny Breezes			0.0582	
Cloud Lake			0.0292	
Delray Beach			0.0582	
Glen Ridge			0.0582	
Golf			0.0582	
Greenacres			0.0704	
Gulf Stream			0.0582	
Haverhill			0.0320	
Highland Beach			0.0582	
Hypoluxo			0.0652	
Juno Beach			0.0582	
Jupiter			0.0582	
Jupiter Inlet Colony			0.0582	
Lake Clarke Shores			0.0582	
Lake Park			0.0592	
Lake Worth			0.0582	
Lantana			0.0602	
Loxahatchee Groves			0.0582	
Manalapan			0.0220	
Mangonia Park			0.0622	
North Palm Beach			0.0582	
Ocean Ridge			0.0260	
Pahokee			0.0582	
Palm Beach			0.0582	
Palm Beach Gardens			0.0410	
Palm Beach Shores			0.0612	
Palm Springs			0.0592	
Riviera Beach			0.0582	
Royal Palm Beach			0.0582	
South Bay			0.0570	
South Palm Beach			0.0620	
Tequesta			0.0582	
Wellington			0.0582	
Westlake			0.0582	
West Palm Beach			0.0602	
<b>PASCO</b>				
Unincorporated area			0.0244	
Dade City			0.0582	
New Port Richey			0.0622	
Port Richey			0.0570	
San Antonio			0.0140	
St. Leo			0.0582	
Zephyrhills			0.0612	
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<b>PINELLAS</b>				
Unincorporated area			0.0582	
Belleair			0.0582	
Belleair Beach			0.0660	
Belleair Bluffs			0.0582	
Belleair Shore			0.0300	
Clearwater			0.0572	
Dunedin			0.0592	
Gulfport			0.0672	
Indian Rocks Beach			0.0290	
Indian Shores			0.0582	
Kenneth City			0.0570	
Largo			0.0622	
Madeira Beach			0.0632	
North Redington Beach			0.0572	
Oldsmar			0.0642	
Pinellas Park			0.0600	
Redington Beach			0.0600	
Redington Shores			0.0582	
Safety Harbor			0.0712	
Seminole			0.0582	
South Pasadena			0.0632	
St. Petersburg			0.0622	
St. Pete Beach			0.0630	
Tarpon Springs			0.0632	
Treasure Island			0.0582	
<b>POLK</b>				
Unincorporated area			0.0582	
Auburndale			0.0582	
Bartow			0.0672	
Davenport			0.0412	
Dundee			0.0632	
Eagle Lake			0.0602	
Fort Meade			0.0592	
Frostproof			0.0592	
Haines City			0.0582	
Highland Park			0.0060	
Hillcrest Heights			0.0170	
Lake Alfred			0.0582	
Lake Hamilton			0.0432	
Lake Wales			0.0582	
Lakeland			0.0703	
Mulberry			0.0582	
Polk City			0.0582	
Winter Haven			0.0692	
<b>PAGE TOTAL</b>				



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<b>PUTNAM</b>				
Unincorporated area			0.0244	
Crescent City			0.0570	
Interlachen			0.0582	
Palatka			0.0582	
Pomona Park			0.0582	
Welaka			0.0582	
<b>ST. JOHNS</b>				
Unincorporated area			0.0214	
Marineland			0.0070	
St. Augustine			0.0552	
St. Augustine Beach			0.0552	
<b>ST. LUCIE</b>				
Unincorporated area			0.0244	
Fort Pierce			0.0582	
Port St. Lucie			0.0582	
St. Lucie Village			0.0220	
<b>SANTA ROSA</b>				
Unincorporated area			0.0218	
Gulf Breeze			0.0582	
Jay			0.0190	
Milton			0.0642	
<b>SARASOTA</b>				
Unincorporated area			0.0542	
Longboat Key			0.0582	
North Port			0.0632	
Sarasota			0.0592	
Venice			0.0582	
<b>SEMINOLE</b>				
Unincorporated area			0.0572	
Altamonte Springs			0.0654	
Casselberry			0.0602	
Lake Mary			0.0582	
Longwood			0.0612	
Oviedo			0.0616	
Sanford			0.0760	
Winter Springs			0.0652	
<b>SUMTER</b>				
Unincorporated area			0.0234	
Bushnell			0.0562	
Center Hill			0.0572	
Coleman			0.0572	
Webster			0.0572	
Wildwood			0.0572	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>SUWANNEE</b>				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
<b>TAYLOR</b>				
Unincorporated area			0.0244	
Perry			0.0622	
<b>UNION</b>				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
<b>VOLUSIA</b>				
Unincorporated area			0.0552	
Daytona Beach			0.0552	
Daytona Beach Shores			0.0552	
DeBary			0.0552	
DeLand			0.0552	
Deltona			0.0652	
Edgewater			0.0552	
Flagler Beach			0.0540	
Holly Hill			0.0552	
Lake Helen			0.0552	
New Smyrna Beach			0.0552	
Oak Hill			0.0552	
Orange City			0.0552	
Ormond Beach			0.0552	
Pierson			0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
<b>WAKULLA</b>				
Unincorporated area			0.0582	
Sopchoppy			0.0180	
St. Marks			0.0570	
<b>WALTON</b>				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
<b>WASHINGTON</b>				
Unincorporated area			0.0264	
Caryville			0.0602	
Chipley			0.0622	
Ebro			0.0140	
Vernon			0.0620	
Wausau			0.0602	
<b>PAGE TOTAL</b>				
<b>GRAND TOTAL</b> (carry forward to next page)				



If you complete Schedule I, then you must also complete Summary of Schedule I. Attach the schedule, summary, and all other supporting schedules to the tax return.

### Summary of Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number			
F. 4.92% State Tax and .15% Gross Receipts Tax		G. 2.37% Gross Receipts Tax		H. Local Tax	
1. Taxable sales (Col. B grand total)		4. Taxable sales (Col. C grand total)			
2. State tax rate (.0492) and gross receipts tax rate (.0015)	.0507	5. Gross receipts tax rate (.0237)	.0237		
3. State 4.92% plus .15% gross receipts tax due (Enter this amount on Page 1, Line 1)		6. Gross receipts tax due (Enter this amount on Page 1, Line 2)		7. Local tax due (Column E grand total). (Enter this amount on Page 1, Line 3)	



Direct-to-home satellite service providers must complete Schedule II (and Schedule III, if needed) and attach to the tax return.

### Schedule II - Direct-to-Home Satellite Services

Business name		Business partner number
<b>A. Taxable Sales</b>	<b>B. 11.44% Tax Rate</b>	<b>C. Net Tax Due</b> Enter this amount on Page 1, Line 4.
	.1144	

### Schedule III - Direct-to-Home Satellite Services Adjustments

Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)	Business partner number		
<b>A. Change in Reported Taxable Sales</b>	<b>B. Rate</b>	<b>C. Collection Allowance Adjustment</b>	<b>D. Adjustment Amount</b> (Report credits in parentheses)	<b>E. Penalty</b>	<b>F. Interest</b>
<b>G. TOTAL ADJUSTMENTS (Add Columns D, E, and F. Enter this amount on Page 1, Line 10)</b>					





If you complete Schedule IV, attach it to the tax return.  
See Instructions for completing this Schedule.

Schedule IV - Adjustments												
Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)				Business partner number						
State Tax Calculation					Local Tax Calculation				Penalty and Interest			
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	+/-	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	+/-	H. Collection Allowance Adjustment	I. Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest
<b>COUNTY:</b>												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
<b>COUNTY:</b>												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
<b>COUNTY:</b>												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
<b>TOTAL:</b>												
<b>Gross Receipts Calculation</b>												
L. Change in Reported Taxable Sales (See Instructions)		M. Rate		+/-		N. Collection Allowance Adjustment (See Instructions)		O. Adjustment Amount (Report credits in parentheses)		P. Penalty		Q. Interest
<b>Penalty and Interest Calculation</b>												
R. Net Tax Adjustments (Add Cols. E, I and O)				+		S. Penalty (Add Cols. J and P)		+		T. Interest (Add Cols. K and Q)		U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)



If you complete Schedule V, attach it to the tax return.  
See Instructions for completing this Schedule.

<b>Schedule V - Multistate Credits</b>						
<b>Business name</b>					<b>Business partner number</b>	
<b>A. Local Jurisdiction</b>	<b>Applied Period</b>		<b>Local Tax Credits</b>	<b>State Tax Credits</b>	<b>Gross Receipts Credits</b>	<b>Direct-to-Home Satellite</b>
	<b>B. Beginning Date (MMDDYYYY)</b>	<b>C. Ending Date (MMDDYYYY)</b>	<b>D. Multistate Credits</b>	<b>E. Multistate Credits</b>	<b>F. Multistate Credits</b>	<b>G. Multistate Credits</b>
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
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<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COLUMN TOTALS:</b>						
<b>H. TOTAL CREDITS:</b> (Add totals of Columns D through G. Enter this amount on Page 1, Line 11.)						

# Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)

DR-700016N  
R. 01/20  
Page 19 of 24

## General Information and Instructions

### Who must file a return?

All registered dealers of communications services must file a *Florida Communications Services Tax Return* (Form DR-700016).

### What is the communications services tax?

Communications services tax is imposed on voice, data, audio, video, or any other information or signal transmitted by any medium. The tax includes:

- a state portion imposed by section (s.) 202.12, Florida Statutes (F.S.);
- a gross receipts portion imposed by s. 203.01, F.S., but collected and administered under Chapter 202, F.S.; and
- a local portion imposed by s. 202.19, F.S.

### Services subject to tax

Examples of services subject to the tax include:

- Local, long distance, and toll telephone
- Voice over Internet Protocol (VoIP) telephone
- Video service (e.g., television programming and streaming)
- Direct-to-home satellite
- Mobile communications
- Private communications
- Pager and beeper
- Telephone charge made at a hotel or motel
- Facsimiles (fax), when not provided in the course of professional or advertising services
- Telex, telegram, and teletypewriter

### Services not subject to tax

Examples of services not subject to the tax include:

- Information services (these services may include electronic publishing, web-hosting services, or end user 900-number services)
- Internet access services, electronic mail services, electronic bulletin board services, or similar online computer services
- Sale or recharge of prepaid calling arrangements
- Pay telephone charges

**Bundled Services:** Generally, when taxable and nontaxable services or goods are bundled together and sold for one sales price, the entire charge is subject to tax. However, any portion of a charge for other services or goods that are not communications services (such as Internet access) are not subject to the tax, if the charge can be reasonably identified in your books and records. Please note that such charges may be subject to sales and use tax pursuant to Chapter 212, F.S. Also, charges for items described in s. 202.11(13)(a), F.S., are always subject to communications services tax.

### Exemptions

Transactions exempt from the tax include:

- Sales for resale.
- Sales to federal government agencies.
- Sales to state, local, and municipal governments.
- Sales to religious and educational organizations, and homes for the aged that are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- Sales to holders of a direct pay permit for communications services.

### Partial exemption for residential service

Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portion of the tax. Residential service is subject to the 2.37 percent gross receipts tax and local tax. This partial exemption does not apply to the sale of mobile communications service, video service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S.

### Tax Rates

The rate for the state portion is 4.92 percent (.0492). The total rate for the gross receipts portion is 2.52 percent (.0252), which is composed of .15 percent (.0015) and 2.37 percent (.0237). The rate for direct-to-home satellite services is 11.44 percent (.1144). Each taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local tax rates, visit the Department's website at [floridarevenue.com/taxes/cst](http://floridarevenue.com/taxes/cst).

### When is the return due and payable?

Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

Electronic payments must be initiated no later than 5:00 p.m. Eastern time on the last business day before the 20th. Electronic returns must have an electronic date stamp on or before the 20th.

### Penalty for late payments

A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the total amount due. See chart below.

Late payments include additional tax due as a result of changes in siting of previously reported sales from a local jurisdiction with a lower tax rate to a local jurisdiction with a higher tax rate, if the provider has not used an address database that meets the requirements of s. 202.22, F.S.

Days Late	Rate
1-30	10%
31-60	20%
61-90	30%
91-120	40%
over 120	50%

### Interest on late payments

Interest is due on late payments and is accrued from the date tax is late until it is paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. To obtain interest rates:

- Visit the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).
- Call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

If you change your business name, mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online at [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

### Where to send payments and returns

Make check payable to and send with return to:

Florida Department of Revenue  
PO BOX 6520  
TALLAHASSEE FL 32314-6520

You may electronically file and pay using the Department's website at [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay).

### How can I get more information?

If you have questions about this form or the filing requirements for this tax, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

## Completing the Return

**Business partner number** - This is a unique identifier assigned by the Department when you register. The business partner number appears on your *Communications Services Tax Certificate of Registration* (DR-700014). Please be sure that this number is recorded on the return and all schedules before submission.

**Proper collection of tax** - "Tax due" is not a straight percentage calculation using the "Taxable sales" columns of Schedule I. The tax rates are preprinted on the schedule as a convenience, but the amount of tax entered in the "tax due" columns should never be less than the actual amount of tax charged.

**Supporting schedules** - All supporting schedules are required to process the return. Failure to submit supporting schedules will delay the processing of the return and/or any refund that may be associated with the return. Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

**Signature** - The return must be signed by a person who is authorized to sign on behalf of the dealer. Failure to include an authorized signature will delay the processing of the return and/or any refund that may be associated with the return.

## Line-by-Line Instructions

Enter all demographic information requested on Page 1 of the return, if the return is not personalized.

**Note:** Complete Schedules I through V, if applicable, before completing Lines 1-12 of the return.

**Line 1 - Tax due on sales subject to 4.92 percent state and .15 percent gross receipts portions of communications services tax.** Enter the amount from Summary of Schedule I, Column F, Line 3 (Page 15).

**Line 2 - Tax due on sales subject to 2.37 percent gross receipts portion of communications services tax.** Enter the amount from Summary of Schedule I, Column G, Line 6 (Page 15).

**Line 3 - Tax due for sales subject to local portion of communications services tax.** Enter the amount from Summary of Schedule I, Column H, Line 7 (Page 15).

**Line 4 - Tax due for direct-to-home satellite services.** Enter total from Schedule II, Column C (Page 16).

**Line 5 - Total communications services tax.** Add Lines 1 through 4 and enter the result.

**Line 6 - Collection allowance.** If the collection allowance rate is not preprinted on the return, check the box for the collection allowance that applies to this filing period. Multiply the collection allowance rate by the amount on Line 5 and enter the result.

### Determining the collection allowance:

- Only timely filed returns with payments are entitled to a collection allowance.
- If you submit a timely filed return and payment and use the Department of Revenue (DOR) database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., to situs customers you may apply a .75 percent (.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a .75 percent (.0075) collection allowance.
- If you file a timely return and payment and do not use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you must apply a .25 percent (.0025) collection allowance.
- Direct pay permit holders do not receive a collection allowance on amounts accrued but not collected from customers.

**Line 7 - Net communications services tax due.** Subtract Line 6 from Line 5 and enter the result.

**Line 8 - Penalty.** A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.

**Line 9 - Interest.** Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. See "Interest on late payments" on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result.

**Line 10 - Adjustments.** Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (*amount*).

**Line 11 - Multistate credits.** Enter the Total Credits from Schedule V, Column H (Page 18).

**Line 12 - Amount due with return.** Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result. Enclose a check for the amount due payable to the Florida Department of Revenue.

**Signature.** The return must be signed by a person who is authorized to sign on behalf of the provider. **Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.**

## Schedule I State, Gross Receipts, and Local Taxes Due

### Who must complete this schedule?

Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.) Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

### Important Notes about Schedule I:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

### Schedule I, Columns A through E (Pages 3-14)

**Column A - Local jurisdiction.** You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.

**Column B - Taxable sales subject to 4.92 percent state tax and .15 percent gross receipts tax.** Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

**Note:** Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portions of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37 percent gross receipts tax and local tax.

**Column C - Taxable sales subject to 2.37 percent gross receipts and local taxes.** Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

**Column D - Local tax rates.** A list of local rates by jurisdiction is preprinted. **Note:** Local rates can change. You may verify current rates at [floridarevenue.com/taxes/cst](http://floridarevenue.com/taxes/cst).

**Column E - Local tax due.** Enter the total local tax collected and/or accrued for taxable transactions reported in Column C, on the line corresponding to the appropriate local jurisdiction.

### Summary of Schedule I, Columns F-H (Page 15)

**Column F - 4.92 percent state tax and .15 percent gross receipts tax.**

**Line 1 - Taxable sales.** Enter the grand total from Schedule I, Column B.

**Line 2 - State tax rate (.0492) and gross receipts tax rate (.0015).** The state tax rate of .0507 is preprinted. This rate is comprised of both the 4.92 percent state portion and the .15 percent gross receipts portion.

**Line 3 - State tax due.** Enter the total 4.92 percent state tax plus the .15 percent gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1. Also enter the amount on Page 1, Line 1.

**Column G - 2.37 percent gross receipts tax.**

**Line 4 - Taxable sales.** Enter the grand total from Schedule I, Column C.

**Line 5 - Gross receipts tax rate.** The gross receipts tax rate of .0237 is preprinted.

**Line 6 - Gross receipts tax due.** Enter the gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4. Also enter the amount on Page 1, Line 2.

**Column H - Local tax.**

**Line 7 - Local tax due.** Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

## Schedule II Direct-to-Home Satellite Services

### Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

### Important Notes about Schedule II:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

**Column A - Taxable sales.** Enter total taxable sales of direct-to-home satellite communications services.

**Column B - Tax rate.** The direct-to-home satellite services tax rate of .1144 is preprinted.

**Column C - Net tax due.** Enter the total communications services tax collected and/or accrued for taxable sales reported on Schedule II, Column A. Also enter the amount on Page 1, Line 4.



## Schedule III Direct-to-Home Satellite Services Adjustments

### Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule to report adjustments to previous filing periods.

### Important notes about Schedule III:

- Complete a separate Schedule III for each applied period that you are adjusting.
- Make photocopies of Schedule III as needed.
- The amount of credit claimed on Schedule III cannot exceed the amount of tax reported on Schedule II. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule III instead of netting them on Schedule II. The credit amount should be reported as a reduction in taxable sales in Column A. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

**Column A - Change in reported taxable sales.** Enter the net change in taxable sales. This is the total of the taxable sales which are either being added to or deleted from transactions previously reported. Report negative amounts in parentheses (*amount*).

**Column B - Rate.** Enter the appropriate rate for the applied period that you are adjusting.

**Column C - Collection allowance adjustment.** Collection allowance adjustments are required for all transactions that result in a **decrease** in taxable sales. If Column A (Change in reported taxable sales) is a decrease (negative number), multiply .0075 by the amount of tax collected and/or accrued on the amount in Column A. The result should be entered as a positive number in Column C. If a collection allowance was not taken on the original return or the adjustment results in an **increase** in taxable sales, this section does not apply. Enter 0 (zero) in Column C.

**Column D - Adjustment amount.** Subtract Column C from the amount of tax collected and/or accrued for sales transactions reported in Column A. Enter the result. Report negative amounts in parentheses (*amount*).

### Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in an increase in tax due.

**Column E - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column F - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

**Column G - Total adjustments.** Sum the totals of Columns D, E, and F. Enter the result in Column G and on Page 1, Line 10.

## Schedule IV Adjustments

### Who must complete this schedule?

Communications services providers (except direct-to-home satellite service providers) must use this schedule to:

- Report corrections or adjustments to previous reporting periods. This schedule must be used to correct state or local tax siting errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.
- Report adjustments in taxable sales due to credits.
- Take credit for tax paid to a vendor on services that have been resold.

### Important notes about Schedule IV:

- Complete a separate Schedule IV for each applied period that you are adjusting.
- Make photocopies of Schedule IV as needed.
- The amount of credit claimed on Schedule IV cannot exceed the amount of tax reported on Schedule I. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule IV instead of netting them on Schedule I. The credit amount should be reported as a reduction in taxable sales in Column B. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

**Column A - Local jurisdiction.** Enter the names of the jurisdiction(s) for which you have adjustments. Attach additional sheets as needed.

### State Tax Calculation

**Column B - Change in reported taxable sales.** Enter the net change in taxable sales on the line corresponding to the appropriate county jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

**Column C - Rate.** Enter the appropriate rate for the applied period you are adjusting. **Note:** For periods prior to July 2015, the state rate is 6.8 percent, which is a combination of the 6.65 percent state portion and the .15 percent gross receipts portion. For periods July 2015 and later, the state rate is 5.07 percent, which is a combination of the 4.92 percent state portion and the .15 percent gross receipts portion.

**Column D - Collection allowance adjustment.** Collection allowance adjustments for state tax are required for transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an **increase** in taxable sales for a prior applied period or a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

If Column B (change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column B.

- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column B.

**Column E - Adjustment amount.** Subtract Column D from the tax collected and/or accrued for the sales reported in Column B, and enter the result.

### Local Tax Calculation

**Column F - Change in reported taxable sales.** Enter the net change in taxable sales for the appropriate jurisdiction(s). The net change in taxable sales may include a reduction for eligible debts. Report negative amounts in parentheses (amount).

When changes in taxable sales are due to siting or reporting errors and tax has not been refunded to the customer, use the following calculations to determine the change in taxable sales.

**If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S.,** adjustments to taxable sales should be made by reallocating the original local tax due amount reported in the wrong jurisdiction to the correct jurisdiction. The tax should be reallocated regardless of the tax rate originally used or the tax rate of the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction.

**Example 1:** \$1,113.09 in local tax due was originally reported in Jurisdiction A (tax rate 1.10 percent), but should have been reported in Jurisdiction B (tax rate 2.10 percent). Calculate the change (decrease) in taxable sales for Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by its current tax rate. (EX: \$1,113.09 divided by .0110 = \$101,190.00). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction B by dividing the tax due originally reported in Jurisdiction A by the current tax rate for Jurisdiction B. (EX: \$1,113.09 divided by .0210 = \$53,004.29).

**Example 2:** \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10 percent), but should have been reported in Jurisdiction A (tax rate 1.10 percent). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

**If you are using a database that does not meet the requirements of s. 202.22, F.S.,** you should identify the taxable sales and local tax due amounts to be reallocated, the tax rates for the jurisdictions where the tax was originally reported (incorrect jurisdiction), and where the tax should be reported (correct jurisdiction).

If the correct jurisdiction has a higher tax rate, the original taxable sales amount will be used to claim a credit in the incorrect jurisdiction. This same taxable sales amount will be used in the correct jurisdiction to calculate tax due. When multiplied by the tax rates, a higher local tax due amount in the correct jurisdiction will result. Note that additional local tax resulting from the transfer to a jurisdiction with a higher tax rate will be due, along with penalty and interest. See "Penalty and Interest Calculation."

**Example 3:** \$101,190.00 in taxable sales was originally reported in Jurisdiction A (tax rate 1.10 percent) but should have been reported in Jurisdiction B (tax rate 2.10 percent). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10 percent) in the appropriate columns. Report the decrease in parentheses. Report the change (increase) in taxable sales (\$101,190.00) in Jurisdiction B and the tax rate (2.10 percent) in the appropriate columns. The additional tax will be due, along with penalty and interest.

If the rate of the correct jurisdiction is the same as or lower than the original (incorrect) jurisdiction, the tax due amount reported should be used to claim a credit in the original (incorrect) jurisdiction and this same tax due amount reported in the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction. When tax is transferred to a jurisdiction with a lower rate, calculated taxable sales will not match actual sales to customers but will provide the information needed to correct the allocation of tax reported.

**Example 4:** \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10 percent), but should have been reported in Jurisdiction A (tax rate 1.10 percent). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

**Column G - Rate.** Enter the appropriate local rate for the applied period you are adjusting.

**Column H - Collection allowance adjustment.** Collection allowance adjustments are required for all transfers of tax between jurisdictions and any transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an **increase** in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column H.

When a jurisdictional transfer results in a transfer to a jurisdiction with the same or higher tax rate, the collection allowance adjustment must be capped at the amount claimed on the original return (i.e., no additional collection allowance will be granted on additional tax due as a result of the transfer).

If Column F (Change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column H.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

**Column I - Adjustment amount.** Subtract Column H from the tax collected and/or accrued for the sales reported in Column F, and enter the result. Report negative amounts in parentheses (amount).

## Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in additional tax due, except corrections of state or local tax situs errors (revenue reported in the wrong jurisdiction). If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you will be held harmless for tax, penalty, and interest that would have accrued otherwise as a result of the additional tax due on transfers between jurisdictions. If you do not use a database as specified in the previous sentence you will not be held harmless and the additional tax due from the transfer to the jurisdiction with the higher tax rate will be due, along with penalty and interest.

**Column J - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column K - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

## Gross Receipts Calculation

**Column L - Change in reported taxable sales.** Enter the net change in taxable sales. The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

**Column M - Rate.** Enter the 2.37 percent gross receipts rate.

**Column N - Collection allowance adjustment.** Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column N.

If Column F (change in reported taxable sales), is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column N.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

**Column O - Adjustment amount.** Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result. Report negative amounts in parentheses (*amount*).

**Column P - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column Q - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

**Column R - Net tax adjustments.** Add the totals of Columns E, I, and O and enter the result. Report negative amounts in parentheses (*amount*).

**Column S - Penalty.** Add the totals of Columns J and P and enter the result.

**Column T - Interest.** Add the totals of Columns K and Q and enter the result.

**Column U - Total adjustments.** Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses (*amount*).

## Schedule V Multistate Credits

### Who may complete this schedule?

Upon proof that you have paid a communications services tax legally imposed on a provider by another state or local jurisdiction, you may take a credit against the Florida communications services tax imposed on the provider for the same services not to exceed your Florida tax liability in the relevant local jurisdiction for the current filing period. Any credit amount exceeding the current month's tax liability must be claimed on a subsequent return. Complete Columns A through F. Direct-to-home satellite service providers must complete only Column G.

**Note:** Proof of communications services tax legally imposed on the provider by another state must be submitted at the time the credit is claimed. Copies of supporting documents must be included with your return or faxed to 850-410-2816, attention CST Return Reconciliation. Failure to submit proof will result in the denial of the credit claimed.

**Column A - Local jurisdiction.** Enter the county(ies) or municipality(ies) for which multistate credits apply.

**Columns B and C - Applied period.** Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

### Local Tax Credits

**Column D - Multistate credits.** Enter the amount of the eligible multistate credit in each jurisdiction. Report negative amounts in parentheses (*amount*).

### State Tax Credits

**Column E - Multistate credits.** Enter the amount of the eligible multistate credits in each county. Report negative amounts in parentheses (*amount*).

### Gross Receipts Credits

**Column F - Multistate credits.** Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

### Direct-to-Home Satellite

**Column G - Multistate credits.** Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

**Column H - Total credits.** Add the totals of Columns D through G and enter the result in Column H and on Page 1, Line 11.