



Notification of Method Employed to Determine Taxing Jurisdiction (Communications Services Tax)

DR-700020 R. 01/15

Rule 12A-19.100 Florida Administrative Code Effective Date 01/15

Communications services dealers, as defined in section 202.11(3) Florida Statutes, must notify the Department of the method(s) they intend to use for determining the local taxing jurisdiction in which service addresses are located.

Please complete the following:

Business Name _____ FEIN _____

Business Partner Number (if known) _____

Communications Services Tax Certificate Number (if known) _____

Mailing Address _____

City _____ State _____ ZIP _____

Contact Person _____ Telephone Number _____

Check the appropriate box(es) for the method(s) you intend to use for determining the local taxing jurisdictions in which service addresses for your customers are located.

This business uses:

- 1. An electronic database provided by the Department.
2. A database developed by this company that will be certified.
3. A database supplied by a vendor.
4. ZIP+4* and a methodology for assignment when ZIP codes overlap jurisdictions.
5. ZIP+4 that does not overlap jurisdictions.
6. None of the above.

Two collection allowance rates are available. Dealers whose databases meet the criteria in items 1, 4, or 5 above are eligible for a .75 percent (.0075) collection allowance.

Dealers with multiple databases may need to file two separate returns in order to maximize their collection allowances.

- If all databases are certified or a ZIP+4 method is used, then the dealer is entitled to the .75 percent (.0075) collection allowance.
If some databases are certified or a ZIP+4 method is used, and some are not, the dealer has two options for reporting the tax.
If no databases are certified, the dealer will receive a .25 percent (.0025) collection allowance on all tax collected.

If you have multiple databases, you may be eligible for both collection allowances. Check the box below if you will file separate returns for each database.

I will file two separate communications services tax returns, one for each type of database.

Signature _____

Printed or typed name _____

Title _____ Date _____

Mail this notice to: Local Government Unit Florida Department of Revenue PO Box 6530 Tallahassee, FL 32314-6530

General Information

What are the benefits of using the department's database, a certified database, or a ZIP+4* method of allocating addresses?

- Increased collection allowance.
- Increased accuracy of address assignments, which ensures that the correct amount of tax is charged to your customers.
- Hold harmless provisions. When a dealer exercises due diligence in applying one or more of the methods indicated for determining the local taxing jurisdiction in which a service address is located, the dealer is protected by the hold harmless provisions of the statute. The hold harmless provisions provide that the dealer is not subject to any tax, interest, and penalties which otherwise would become due for the single reason of assigning the address to an incorrect local taxing jurisdiction.

How do I certify a database?

To apply for certification of a database, complete an *Application for Certification of Database* (Form DR-700012). Please see below for general information about obtaining forms.

*Using ZIP+4:

If a ZIP+4 code overlaps boundaries of municipalities or counties, or if a ZIP+4 code cannot be assigned to the service address because the service address is in a rural area or a location without postal delivery, the dealer of communications services or its database vendor must assign the service address to one specific local taxing jurisdiction within such ZIP code based on a reasonable methodology. A methodology is reasonable if the information used to assign the service address is obtained by the provider or its database vendor from one of the following:

- A database provided by the Department.
- A database certified by the Department.
- Responsible representatives of the relevant local taxing jurisdictions.
- The United States Census Bureau or the United States Postal Service.

For Information and Forms

- Information and forms are available on our website at:

www.myflorida.com/dor

- To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, excluding holidays, at 800-352-3671.
- For a written reply to **tax questions**, write:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112