



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

DR-700032
R. 01/16

Rule 12A-19.100
Florida Administrative Code
Effective 01/16

Issued Pursuant to Chapter 202, Florida Statutes

Table with 4 columns: Permit Number, Effective Date, Expiration Date, Self-Accrual Authority Type

Business Partner Number:

This is to notify you that the permit described above will soon expire. In order to maintain your self-accrual authority, you must complete and sign this renewal application and return it to the Department prior to the expiration date shown above. Please allow 30 days for processing this renewal application.

PART 1 - 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]. The majority of the communications services used by this business are for communications that originate outside of Florida and terminate within the state. This business has paid, or will pay, an amount in excess of (check only one):
- \$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.). List each service address that qualifies for the partial exemption below. Attach additional sheets if necessary.

Table with 5 columns: Location, Complete street address, City, State, ZIP

- 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 2 - 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. Under penalties of perjury, I declare that I have read the information on this application and that the facts stated in it are true [ss. 92.525(2) and 837.06, Florida Statutes].

Signature

Title

Print name

Date

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

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.

REMEMBER TO:

- Complete and sign the original renewal application.
- Make a copy of the application for your records.
- Return the original application to the address below.

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

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

For More Information

Information and forms are available on our Internet site at www.myflorida.com/dor

For general information about communications services tax, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

For assistance with this application, call Account Management, Monday through Friday, 8 a.m. to 5 p.m., ET, at 800-352-3671.