

**Florida Department of Revenue  
Notification of Alternative-Period  
Basis Reporting for  
Communications Services Tax**

DR-700033  
N. 10/15  
TC  
Rule 12A-19.100  
Florida Administrative Code  
Effective 01/16

Communications services dealers who elect to report Communications Services Tax (CST) using an alternative-period basis must use this form to notify the Department. An alternative-period basis means any month-long period, other than a calendar month, with an end date on or after the 15th day of the month. For example: December 22nd to January 23rd is considered an alternative period for reporting on the January return. A dealer making an election will be bound by it for at least 12 months.

**Business Information**

Business Name:  Federal EIN:  -

Street Address:

City:  State:  ZIP:

Business Partner Number:

OR

CST Certificate Number:

Contact Person's Name:

Phone Number:    -    -     x

**Alternative Period Information**

(Example: from the 22nd day of the month to the 23rd day of the next month.)

The alternative period elected is from the   day of the month to the   day of the next month.

The alternative period elected is effective beginning:

Dealers may not elect a beginning date prior to October 1, 2015. CST returns (Form DR-700016) filed by dealers using alternative-period basis reporting prior to October 1, 2015, are deemed to have been filed pursuant to the election of such reporting. The dealer may not change the election for 12 months, beginning with the effective date listed above. The election will remain in effect until you notify us of changes. If changes are made, a new form must be completed.

**When is the Florida Communications Services Tax Return (Form DR-700016) Due and Payable?**

Alternate-period basis reporting does not change the due date of the CST return. Returns and payments are due on the 1st and late after the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday or state or federal holiday, the return and payment must be postmarked or hand delivered on the first business day following the 20th. Electronic payments and electronic returns with payments must be initiated no later than 5:00 p.m., ET, on the last business day before the 20th. Electronic returns without payments must have an electronic date stamp on or before the 20th.

Signature: \_\_\_\_\_ Date:

Printed Name:  Title:

**Return completed form by email (scan and send), FAX or mail.**

Email to: CST\_registration@floridarevenue.com

Fax to: (850) 245-5896

Mail to: Account Management MS 1-5730  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee, FL 32399-0160

## **How Does Starting, Stopping or Changing Alternative-Period Basis Reporting Affect the Tax Return (Form DR-700016)?**

**Starting Alternative-Period Basis Reporting** - Dealers who have not previously filed using alternative-period basis reporting will have a shorter period of days for the month before beginning alternative-period reporting.

**For example:** A dealer elects to start alternative-period basis reporting with their January return. The dealer has chosen the 22nd of one month to the 23rd of the next month as the alternative period. Therefore, the January return (due on or before February 20th) would include sales from December 22nd to January 23rd. The December return (due on or before January 20th), which is not alternative-period reporting, would contain the shorter period of sales from December 1st through December 21st.

**Stopping Alternative-Period Basis Reporting** - Dealers that have previously filed using alternative-period basis reporting will have a greater period of days for the month after ending alternative-period reporting.

**For example:** A dealer elects to end alternative-period basis reporting with their December return. The dealer had previously chosen the 22nd of one month to the 23rd of the next month as the alternative period. Therefore, the December return (due on or before January 20th) would include sales from November 22nd to December 23rd. The January return (due on or before February 20th), which is not alternative period reporting, would contain the longer period of sales from December 24th through January 31st.

**Changing Alternative-Period Basis Reporting** - Remember that once an election is made, it cannot be changed for 12 months from the effective date. Dealers who change their alternative-period basis reporting dates (after 12 months) will have varying periods of days reported on the first return of the new election period or last return of the old election period.

### **How Do Tax Rate Changes Affect Alternative-Period Basis Reporting?**

**Generally, tax rate changes are effective on the first day of the month. Therefore, bills or invoices issued on or after the first day of the month in which the change occurs should charge the new rate regardless of the date the service is rendered or transacted. Dealers electing alternative-period basis reporting will report some sales at one rate and some at another based on when the invoice is issued.**

**For example:** The local tax rate for a jurisdiction changes from 5.22% to 5.82% effective January 1st. A dealer electing an alternative period of December 22nd to January 23rd will report sales billed or invoiced from December 22nd to December 31st at the 5.22% rate, and sales billed or invoiced January 1st and later at the 5.82% rate. All sales should be reported correctly on the January return (due on or before February 20th) regardless of the tax rate printed on the return.

### **Need Assistance?**

If you need help completing this form, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).