

Notification of Method Employed to Determine Taxing Jurisdiction Communications Services Tax

DR-700020 R. 03/20 Rule 12A-19.100, F.A.C. Effective 03/20 Page 1 of 2

Communications services dealers, as defined in section 202.11(2) 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. Communications services dealers must file this notice each time they change the method for assigning service addresses to a local taxing jurisdiction. New registrants that have indicated their method of assignment on their application for registration, sellers of pay telephone or direct-to-home satellite services, resellers, providers of prepaid calling arrangements, or direct pay permit holders are not required to file this form.

Please	complete the following:			
Business Name			FE	EIN
Busines	s Partner Number (if known)			
Commu	nications Services Tax Certificate	e Number (if known)		
Mailing /	Address			
_				P
•				
Contact Person		Telephone Number		
	ne appropriate box(es) for the mees for your customers are located			taxing jurisdictions in which service y.
This bus	iness uses:			
□1.	An electronic database provide	ed by the Department.		
□2.	A database developed by this company that will be certified. To apply for certification of your database, complete an			
	Application for Certification of Communications Services Database (Form DR-700012).			
□3.	A database supplied by a vend	lor. Provide the vendor and pro	oduct name.	
	Vendor:		Product:	
\square 4. ZIP+4* and a methodology for assignment when ZIP codes overlap jurisdic			overlap jurisdictions. *	See note on next page regarding ZIP+4.
□ 5.	ZIP+4 that does not overlap jui	risdictions. (Example: a hotel le	ocated in one jurisdic	tion.)
□ 6.	None of the above.			
.75 perc collectio is certifie eligible f	ent (.0075) collection allowance. n allowance. Dealers meeting the ed. Upon certification, the dealer	Dealers whose databases me e criteria in item 2 are eligible to will receive the .75 percent (.0	et the criteria in item for a .25 percent (.002 0075) collection allowa	ems 1, 4, or 5 above are eligible for a 6 are eligible for a .25 percent (.0025) 25) collection allowance until the database ance. Dealers meeting the criteria in 3 are rtified. If not, the .25 percent collection
Dealers	with multiple databases may nee	ed 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) coll				ne .75 percent (.0075) collection allowance.
Or se	ne is to file a single return for all t	axable sales from all database one reporting taxable sales for	es and receive a .25 p rom certified databas	ler has two options for reporting the tax. ercent (.0025) collection allowance. The es (.75 percent allowance) and a separate
• If ı	no databases are certified, the de	ealer will receive a .25 percent	(.0025) collection allo	wance on all tax collected.
	ave multiple databases, you ma e returns for each database.	ay be eligible for both collec	tion allowances. Ch	eck the box below if you will file
□Iv	vill file two separate communicat	ions services tax returns, one	for each type of datal	pase.
Signature				Mail this notice to:
Printed or typed name				Local Government Unit Florida Department of Revenue PO Box 5885
Titlo		Data		Tallahassee, FL 32314-5885

Date_

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 Communications Services Database* (Form DR-700012, incorporated by reference in Rule 12A-19.100, Florida Administrative Code). 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 the Department's website at **floridarevenue.com**.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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