



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 via our Internet site at www.myflorida.com/dor



Services

File electronically . . . it's easy!

All dealers are encouraged to file using an electronic method. Filing communications services tax returns electronically ensures quick, efficient, and accurate processing. E-Services are easier, faster, and more cost effective than shuffling old-fashioned paper. The Department has taken steps to ensure that the data you report electronically is just as secure as the data you report on paper. The Internet site is protected by a secure socket layer (SSL) as well as encryption and user ID (password).

Internet filing: The DOR Internet site will guide dealers easily through the filing process. Dealers should visit www.myflorida.com/dor or call the Department's e-Services Unit at 800-352-3671 or 850-488-6800.

Hearing or speech impaired persons may call the TDD line at 800-367-8331 or 850-922-1115.

EFT and EDI filing: Some dealers are required to file using this method. If, in the previous state fiscal year (July 1 through June 30), a dealer paid \$50,000 or more in gross receipts tax, sales tax, or communications services tax, that dealer must file the return using electronic data interchange (EDI) and remit funds using electronic funds transfer (EFT), or may both file and remit using the Internet.



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 state tax	C. Taxable sales subject to local taxes	D. Local tax rates	E. Local tax due
ALACHUA				
Unincorporated area			0.0710	
Achua			0.0400	
Archer			0.0542	
Gainesville			0.0552	
Hawthorne			0.0542	
High Springs			0.0542	
La Crosse			0.0362	
Micanopy			0.0530	
Newberry			0.0440	
Waldo			0.0542	
BAKER				
Unincorporated area			0.0114	
Glen St. Mary			0.0580	
Macclenny			0.0652	
BAY				
Unincorporated area			0.0214	
Callaway			0.0540	
Cedar Grove			0.0522	
Lynn Haven			0.0552	
Mexico Beach			0.0318	
Panama City			0.0552	
Panama City Beach			0.0552	
Parker			0.0552	
Springfield			0.0552	
BRADFORD				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0422	
BREVARD				
Unincorporated area			0.0522	
Cape Canaveral			0.0522	
Cocoa			0.0522	
Cocoa Beach			0.0522	
Indialantic			0.0620	
Indian Harbour Beach			0.0522	
Malabar			0.0522	
Melbourne			0.0593	
Melbourne Beach			0.0522	
Melbourne Village			0.0522	
Palm Bay			0.0522	
Palm Shores			0.0480	
Rockledge			0.0522	
Satellite Beach			0.0522	
Titusville			0.0542	
West Melbourne			0.0552	
PAGE TOTAL				



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A. Local jurisdiction	B. Taxable sales subject to state tax	C. Taxable sales subject to local taxes	D. Local tax rates	E. Local tax due
BROWARD				
Unincorporated area			0.0522	
Coconut Creek			0.0522	
Cooper City			0.0480	
Coral Springs			0.0522	
Dania Beach			0.0532	
Davie			0.0520	
Deerfield Beach			0.0450	
Fort Lauderdale			0.0522	
Hallandale Beach			0.0522	
Hillsboro Beach			0.0120	
Hollywood			0.0522	
Lauderdale Lakes			0.0532	
Lauderdale-by-the-Sea			0.0522	
Lauderhill			0.0522	
Lazy Lake			0.0060	
Lighthouse Point			0.0622	
Margate			0.0532	
Miramar			0.0522	
North Lauderdale			0.0522	
Oakland Park			0.0542	
Parkland			0.0522	
Pembroke Park			0.0522	
Pembroke Pines			0.0542	
Plantation			0.0522	
Pompano Beach			0.0522	
Sea Ranch Lakes			0.0522	
Southwest Ranches			0.0522	
Sunrise			0.0522	
Tamarac			0.0522	
Weston			0.0522	
Wilton Manors			0.0562	
CALHOUN				
Unincorporated area			0.0234	
Altha			0.0572	
Blountstown			0.0572	
CHARLOTTE				
Unincorporated area			0.0582	
Punta Gorda			0.0582	
CITRUS				
Unincorporated area			0.0224	
Crystal River			0.0522	
Inverness			0.0532	
PAGE TOTAL				



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Business name	Business partner number
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A. Local jurisdiction	B. Taxable sales subject to state tax	C. Taxable sales subject to local taxes	D. Local tax rates	E. Local tax due
CLAY				
Unincorporated area			0.0652	
Green Cove Springs			0.0582	
Keystone Heights			0.0460	
Orange Park			0.0582	
Penney Farms			0.0582	
COLLIER				
Unincorporated area			0.0210	
Everglades City			0.0390	
Marco Island			0.0522	
Naples			0.0330	
COLUMBIA				
Unincorporated area			0.0190	
Fort White			0.0120	
Lake City			0.0582	
DESOTO				
Unincorporated area			0.0294	
Arcadia			0.0582	
DIXIE				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
DUVAL				
Atlantic Beach			0.0582	
Baldwin			0.0682	
Jacksonville Beach			0.0582	
Jax Duval (City of Jacksonville)			0.0582	
Neptune Beach			0.0582	
ESCAMBIA				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
FLAGLER				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0851	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
FRANKLIN				
Unincorporated area			0.0090	
Apalachicola			0.0360	
Carrabelle			0.0582	
PAGE TOTAL				



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Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to state tax	C. Taxable sales subject to local taxes	D. Local tax rates	E. Local tax due
GADSDEN				
Unincorporated area			0.0094	
Chattahoochee			0.0572	
Greensboro			0.0562	
Gretna			0.0452	
Havana			0.0572	
Midway			0.0420	
Quincy			0.0572	
GILCHRIST				
Unincorporated area			0.0234	
Bell			0.0500	
Fanning Springs			0.0612	
Trenton			0.0572	
GLADES				
Unincorporated area			0.0244	
Moore Haven			0.0180	
GULF				
Unincorporated area			0.0084	
Port St. Joe			0.0552	
Wewahitchka			0.0552	
HAMILTON				
Unincorporated area			0.0090	
Jasper			0.0540	
Jennings			0.0570	
White Springs			0.0560	
HARDEE				
Unincorporated area			0.0184	
Bowling Green			0.0382	
Wauchula			0.0560	
Zolfo Springs			0.0282	
HENDRY				
Unincorporated area			0.0244	
Clewiston			0.0582	
La Belle			0.0482	
HERNANDO				
Unincorporated area			0.0170	
Brooksville			0.0552	
Weeki Wachee			0.0040	
HIGHLANDS				
Unincorporated area			0.0244	
Avon Park			0.0582	
Lake Placid			0.0582	
Sebring			0.0582	
PAGE TOTAL				



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A. Local jurisdiction	B. Taxable sales subject to state tax	C. Taxable sales subject to local taxes	D. Local tax rates	E. Local tax due	
HILLSBOROUGH					
Unincorporated area			0.0460		
Plant City			0.0632		
Tampa			0.0582		
Temple Terrace			0.0600		
HOLMES					
Unincorporated area			0.0080		
Bonifay			0.0642		
Esto			0.0140		
Noma			0.0070		
Ponce De Leon			0.0330		
Westville			0.0150		
INDIAN RIVER					
Unincorporated area			0.0244		
Fellsmere			0.0582		
Indian River Shores			0.0340		
Orchid			0.0270		
Sebastian			0.0582		
Vero Beach			0.0572		
JACKSON					
Unincorporated area			0.0254		
Alford			0.0220		
Bascom			0.0202		
Campbellton			0.0592		
Cottdale			0.0592		
Graceville			0.0592		
Grand Ridge			0.0592		
Greenwood			0.0592		
Jacob City			0.0070		
Malone			0.0592		
Marianna			0.0592		
Sneads			0.0400		
JEFFERSON					
Unincorporated area				0.0164	
Monticello			0.0500		
LAFAYETTE					
Unincorporated area			0.0234		
Mayo			0.0250		
LAKE					
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		
PAGE TOTAL					



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

Business name	Business partner number
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A. Local jurisdiction	B. Taxable sales subject to state tax	C. Taxable sales subject to local taxes	D. Local tax rates	E. Local tax due
LAKE - continued				
Leesburg			0.0582	
Mascotte			0.0450	
Minneola			0.0582	
Montverde			0.0240	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
LEE				
Unincorporated area			0.0361	
Bonita Springs			0.0182	
Cape Coral			0.0412	
Fort Myers			0.0522	
Fort Myers Beach			0.0522	
Sanibel			0.0522	
LEON				
Unincorporated area			0.0602	
Tallahassee			0.0602	
LEVY				
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	
LIBERTY				
Unincorporated area			0.0120	
Bristol			0.0582	
MADISON				
Unincorporated area			0.0234	
Greenville			0.0512	
Lee			0.0572	
Madison			0.0572	
MANATEE				
Unincorporated area			0.0214	
Anna Maria			0.0170	
Bradenton			0.0602	
Bradenton Beach			0.0602	
Holmes Beach			0.0552	
Longboat Key			0.0552	
Palmetto			0.0572	
PAGE TOTAL				



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Business name	Business partner number
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A. Local jurisdiction	B. Taxable sales subject to state tax	C. Taxable sales subject to local taxes	D. Local tax rates	E. Local tax due
MARION				
Unincorporated area			0.02035	
Belleview			0.0330	
Dunnellon			0.0552	
McIntosh			0.0160	
Ocala			0.0552	
Reddick			0.0160	
MARTIN				
Unincorporated area			0.0184	
Jupiter Island			0.0522	
Ocean Breeze Park			0.0220	
Sewalls Point			0.0312	
Stuart			0.0492	
MIAMI-DADE				
Unincorporated area			0.0572	
Aventura			0.0570	
Bal Harbour Village			0.0572	
Bay Harbour Islands			0.0572	
Biscayne Park			0.0490	
Coral Gables			0.0572	
Doral			0.0572	
El Portal			0.0610	
Florida City			0.0592	
Golden Beach			0.0262	
Hialeah			0.0572	
Hialeah Gardens			0.0572	
Homestead			0.0592	
Indian Creek Village			0.0120	
Islandia			0.0050	
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	
Sweetwater			0.0572	
Virginia Gardens		0.0572		
West Miami		0.0490		
PAGE TOTAL				



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

Business name	Business partner number
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A. Local jurisdiction	B. Taxable sales subject to state tax	C. Taxable sales subject to local taxes	D. Local tax rates	E. Local tax due
MONROE				
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0590	
Layton			0.0090	
Marathon			0.0612	
NASSAU				
Unincorporated area			0.0244	
Callahan			0.0510	
Fernandina Beach			0.0572	
Hilliard			0.0368	
OKALOOSA				
Unincorporated area			0.0334	
Cinco Bayou			0.0512	
Crestview			0.0522	
Destin			0.0522	
Fort Walton Beach			0.0562	
Laurel Hill			0.0280	
Mary Esther			0.0502	
Niceville			0.0550	
Shalimar			0.0500	
Valparaiso			0.0522	
OKEECHOBEE				
Unincorporated area			0.0140	
Okeechobee			0.0570	
ORANGE				
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	
OSCEOLA				
Unincorporated area			0.0572	
Kissimmee			0.0572	
St. Cloud			0.0560	
PAGE TOTAL				



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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to state tax	C. Taxable sales subject to local taxes	D. Local tax rates	E. Local tax due
PALM BEACH				
Unincorporated area			0.0602	
Atlantis			0.0152	
Belle Glade			0.0542	
Boca Raton			0.0572	
Boynton Beach			0.0552	
Briny Breezes			0.0552	
Cloud Lake			0.0262	
Delray Beach			0.0552	
Glen Ridge			0.0552	
Golf			0.0552	
Greenacres			0.0674	
Gulf Stream			0.0552	
Haverhill			0.0290	
Highland Beach			0.0552	
Hypoluxo			0.0622	
Juno Beach			0.0552	
Jupiter			0.0552	
Jupiter Inlet Colony			0.0030	
Lake Clarke Shores			0.0552	
Lake Park			0.0562	
Lake Worth			0.0552	
Lantana			0.0572	
Manalapan			0.0190	
Mangonia Park			0.0592	
North Palm Beach			0.0552	
Ocean Ridge			0.0230	
Pahokee			0.0552	
Palm Beach			0.0552	
Palm Beach Gardens			0.0180	
Palm Beach Shores			0.0582	
Palm Springs			0.0562	
Riviera Beach			0.0552	
Royal Palm Beach			0.0552	
South Bay			0.0540	
South Palm Beach			0.0590	
Tequesta			0.0552	
Wellington			0.0552	
West Palm Beach			0.0572	
PASCO				
Unincorporated area			0.0244	
Dade City			0.0582	
New Port Richey			0.0622	
Port Richey			0.0570	
San Antonio			0.0140	
St. Leo			0.0160	
Zephyrhills			0.0612	
PAGE TOTAL				



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Business name	Business partner number
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A. Local jurisdiction	B. Taxable sales subject to state tax	C. Taxable sales subject to local taxes	D. Local tax rates	E. Local tax due	
PINELLAS					
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		0.0292			
POLK					
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			0.0522		
Lake Hamilton			0.0432		
Lake Wales			0.0582		
Lakeland			0.0703		
Mulberry			0.0582		
Polk City			0.0582		
Winter Haven			0.0692		
PAGE TOTAL					



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Business name	Business partner number
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A. Local jurisdiction	B. Taxable sales subject to state tax	C. Taxable sales subject to local taxes	D. Local tax rates	E. Local tax due
PUTNAM				
Unincorporated area			0.0244	
Crescent City			0.0570	
Interlachen			0.0582	
Palatka			0.0582	
Pomona Park			0.0582	
Welaka			0.0582	
ST. JOHNS				
Unincorporated area			0.0184	
Hastings			0.0522	
Marineland			0.0040	
St. Augustine			0.0522	
St. Augustine Beach			0.0522	
ST. LUCIE				
Unincorporated area			0.0214	
Fort Pierce			0.0552	
Port St. Lucie			0.0180	
St. Lucie Village			0.0190	
SANTA ROSA				
Unincorporated area			0.0188	
Gulf Breeze			0.0140	
Jay			0.0160	
Milton			0.0612	
SARASOTA				
Unincorporated area			0.0542	
Longboat Key			0.0582	
North Port			0.0632	
Sarasota			0.0592	
Venice			0.0582	
SEMINOLE				
Unincorporated area			0.0572	
Altamonte Springs			0.0582	
Casselberry			0.0602	
Lake Mary			0.0582	
Longwood			0.0612	
Oviedo			0.0616	
Sanford			0.0582	
Winter Springs			0.0652	
SUMTER				
Unincorporated area			0.0234	
Bushnell			0.0562	
Center Hill			0.0572	
Coleman			0.0572	
Webster			0.0360	
Wildwood			0.0572	
PAGE TOTAL				



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Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to state tax	C. Taxable sales subject to local taxes	D. Local tax rates	E. Local tax due
SUWANNEE				
Unincorporated area			0.0124	
Branford			0.0520	
Live Oak			0.0620	
TAYLOR				
Unincorporated area			0.0244	
Perry			0.0622	
UNION				
Unincorporated area			0.0090	
Lake Butler			0.0560	
Raiford			0.0050	
Worthington Springs			0.0550	
VOLUSIA				
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			0.0380	
Orange City			0.0552	
Ormond Beach			0.0552	
Pierson			0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
WAKULLA				
Unincorporated area			0.0244	
Sopchoppy			0.0180	
St. Marks			0.0570	
WALTON				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
WASHINGTON				
Unincorporated area			0.0234	
Caryville			0.0572	
Chipley			0.0592	
Ebro			0.0110	
Vernon			0.0590	
Wausau			0.0220	
PAGE TOTAL				
GRAND TOTAL (Carry forward to next page)				

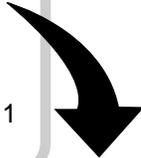


If you complete Schedule I, then you must also complete Summary of Schedule I. Attach the schedule, summary, and all other supporting schedules to the tax return.

Summary of Schedule I - State, Gross Receipts, and Local Taxes Due					
Business name			Business partner number		
F. State Tax		G. Gross Receipts Tax		H. Local Tax	
1. Taxable sales (Col. B grand total)		4. Taxable sales (Col. C grand total)			
2. State tax rate	.068	5. Gross receipts tax rate	.0237		
3. State 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)	

Complete this form, sign it, and mail it with your DR-700016 if:
 The business name (legal entity) changed.
 The business was closed.
 The business was sold.

To report an address change, submit the information on the payment coupon (Page 1 of the return).



Closing or Sale of Business or Change of Legal Entity

The legal entity changed on ____/____/____. If you change your legal entity and are continuing to do business in Florida and the corporation is registered for communications services tax, you must complete a new *Application to Collect and/or Report Tax in Florida* (Form DR-1).

The business was closed permanently on ____/____/____.

Are you a corporation/partnership required to file communications services tax returns? Yes No

FEIN - Business partner number

The business was sold on ____/____/____. The new owner information is:
 Name of new owner: _____ Telephone number of new owner: (____) _____
 Mailing address of new owner: _____
 City: _____ County: _____ State: _____ ZIP: _____

► Signature of officer (required) _____ Date _____ Telephone number (____) _____



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

DR-700016S
R. 06/05
Page 16

Schedule II - Direct-to-Home Satellite Services

Business name		Business partner number
A. Taxable Sales	B. Tax Rate	C. Net Tax Due Enter this amount on Page 1, Line 4.
	.1317	

Schedule III - Direct-to-Home Satellite Services Adjustments

Business name		Applied period		Business partner number	
A. Change in Reported Taxable Sales	B. Rate	C. Collection Allowance Adjustment	D. Adjustment Amount (Report credits in parentheses)	E. Penalty	F. Interest
G. TOTAL ADJUSTMENTS (Add Columns D, E, and F. Enter this amount on Page 1, Line 10)					



If you complete Schedule IV, attach it to the tax return.

Schedule IV Adjustments											
Business name				Applied period				Business partner number			
State Tax Calculation						Local Tax Calculation					
A.	B.	C.	D.	E.	F.	G.	H.	I.	J.	K.	
Local Jurisdiction	Change in Reported Taxable Sales	Rate	Collection Allowance Adjustment	Adjustment Amount	Change in Reported Taxable Sales	Rate	Collection Allowance Adjustment	Adjustment Amount	Penalty	Interest	
		+	-	(Report credits in parentheses)				(Report credits in parentheses)			
COUNTY :											
Unincorporated Area:											
CITY:											
CITY:											
CITY:											
COUNTY :											
Unincorporated Area:											
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If you complete Schedule V, attach it to the tax return.

Schedule V - Multistate Credits

Business name				Business partner number		
Applied Period			Local Tax Credits	State Tax Credits	Gross Receipts Credits	Direct-to-Home Satellite
A. Local Jurisdiction	B. Beginning Date (MMDDYYYY)	C. Ending Date (MMDDYYYY)	D. Multistate Credits	E. Multistate Credits	F. Multistate Credits	G. Multistate Credits
COUNTY:						
Unincorporated Area:						
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Unincorporated Area:						
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COLUMN TOTALS						
H. TOTAL CREDITS (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)

General Information and Instructions

What is the communications services tax?

Communications services tax is imposed by Chapter 202, Florida Statutes. This tax includes a state portion, a gross receipts portion, and a local portion. The tax is imposed on voice, data, audio, video, or any other information or signal, including cable services that are transmitted by any medium.

The rate for the state portion is 6.8 percent (.068). The rate for the gross receipts portion is 2.37 percent (.0237). The rate for direct-to-home satellite services is 13.17 percent (.1317). Each taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. While state and gross receipts tax rates stay fairly constant, local rates can change frequently. To verify current rates, visit the Department's Internet site at www.myflorida.com/dor.

Examples of services subject to the tax include:

- Local, long distance, or toll telephone.
- Cable television.
- Direct-to-home satellite.
- Mobile communications.
- Private communications.
- Pager and beeper.
- Telephone charge made by a hotel or motel.
- Facsimiles (fax), when not provided in the course of professional or advertising services.
- Telex, telegram, and teletypewriter.

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.

Note: When taxable and nontaxable services are bundled together and sold as a package for one sale price, the entire charge becomes subject to tax. However, effective July 1, 2005, if the nontaxable service is Internet access service and that charge can be reasonably identified in your books and records kept in the regular course of business, you are not required to collect tax on the portion of the bundled charge identified as Internet access service.

Exemptions

Transactions exempt from the tax include:

- Sales to government agencies.
- 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 for resale.
- Sales to holders of direct pay authority.

Exemptions for residential service

Communications sold to a residential household are exempt from the state portion of the tax. This exemption does **not** apply to the sale of mobile communications service, cable service, or direct-to-home satellite service. Residential service is not exempt from gross receipts tax or local tax.

Who must file a return?

All registered dealers of communications services in the State of Florida must file a *Communications Services Tax Return* (Form DR-700016) with the Department of Revenue.

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 collection 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.

Penalty for late payments

A 10 percent (.10) 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 section 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 Internet site at www.myflorida.com/dor
- Call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671 or 850-488-6800.

If your business has been sold, merged, or has ceased operations, please complete and return the enclosed *Closing or Sale of Business or Change of Legal Entity* form (Page 15).

If your business address or name has changed, please write the change(s) in the spaces provided on the payment coupon (Page 1).

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 via our Internet site at www.myflorida.com/dor

Electronic filing and payment of taxes

If you paid \$50,000 or more in communications services tax between July 1 and June 30 (the state's fiscal year) you are required to file and pay taxes electronically. You can enroll via the Department's Internet site at www.myflorida.com/dor; click on "e-Services." For more information, call 800-352-3671 or 850-488-6800.

How can I get more information?

- If you have questions about this form or the filing requirements for this tax, or you need additional forms, contact Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671 or 850-488-6800.
- Hearing-impaired or speech-impaired persons may call the TDD line at 800-367-8331 or 850-922-1115.

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 submitting to the Department.

Rounding rule - All dollar amounts should be rounded up to the nearest hundredth (.01).

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. Failure to include Schedule I or use of an unapproved alternative format for Schedule I (such as a spreadsheet) may result in a \$5,000 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 on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.

Adjustments - Adjustments or credits on transactions that occurred prior to October 1, 2001, may be claimed by filing an *Application for Refund* (Form DR-26) or by completing Schedule IV.

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 the state portion of the 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 the gross receipts portion of the 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 the local portion of the 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 here.

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 here.

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 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 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 here.

Line 8 - Penalty. A 10 percent (.10) 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 here.

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 section 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 here.

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 here. Enclose a check for this amount, 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. This schedule may not be used to report adjustments; deductions entered on Schedule I will not be accepted. Use Schedule IV to report bad debts, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Direct-to-home satellite service providers must complete Schedule II.

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 state tax. Enter total sales of all taxable communications services and/or all purchases subject to the state tax under a direct pay permit. The following are examples of exempt sales transactions, for state tax calculation purposes.

Sales to:

- Residential customers, except for sales of mobile communications services and cable services.
- Federal government agencies.
- State, local, and municipal governments.
- Religious and educational organizations, and homes for the aged exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.

Column C - Taxable sales subject to local taxes. Enter total sales of all taxable communications services and/or all purchases subject to the local tax under a direct pay permit. The following are examples of exempt sales transactions, for local tax calculation purposes.

Sales to:

- Federal government agencies.
- State, local, and municipal governments.
- Religious and educational organizations, and homes for the aged exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.

Column D - Local tax rates. A list of local rates by jurisdiction is preprinted here. Note: Local rates can change frequently. You may verify current rates at www.myflorida.com/dor.

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 - State tax.

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

Line 2 - State tax rate. The state tax rate of .068 is preprinted here.

Line 3 - State tax due. Enter the total state tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1 here and on Page 1, Line 1 of the return.

Column G - 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 here.

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

Column H - Local tax.

Line 7 - Local tax due. Enter the grand total from Schedule I, Column E here and on Page 1, Line 3 of the return.

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.

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 .1317 is preprinted here.

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

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. Complete a separate Schedule III for each applied period that you are adjusting. Make photocopies of Schedule III as needed. Use Schedule V to claim multistate credits. Send all completed schedules with the tax return.

Note on eligible bad debts: Direct-to-home satellite service providers may take credits on Schedule III for unpaid balances or worthless accounts. 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. Subsequent to processing a return, the Department may require documentation to support bad debts adjustments.

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 here. 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 here and on Page 1, Line 10 of the return.

Schedule IV Adjustments

Who must complete this schedule?

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

- Report adjustments to previous filing 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 bad debts. You may take credits on Schedule IV for unpaid balances or worthless accounts. 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. Subsequent to processing a return, the Department may require documentation to support bad debts adjustments.
- Take credit for tax paid to a vendor on services that have been resold.

Complete a separate Schedule IV for each applied period that you are adjusting. Make photocopies of Schedule IV as needed. Use Schedule V to claim multistate tax credits.

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 local 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 that you are adjusting.

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 here.

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 bad 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%), but should have been reported in Jurisdiction B (tax rate 2.10%). 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%), but should have been reported in Jurisdiction A (tax rate 1.10%). 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 section 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%) but should have been reported in Jurisdiction B (tax rate 2.10%). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10%) 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%) 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%), but should have been reported in Jurisdiction A (tax rate 1.10%). 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 that 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 here. 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 situsing 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 appropriate gross receipts rate.

Schedule V Multistate Credits

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 here. 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 here. Report negative amounts in parentheses (*amount*).

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

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

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*).

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. All providers, except direct-to-home satellite service providers, must 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 should be included with your return or can be faxed to 850-414-5733. 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 here and on Page 1, Line 11 of the return.