

12A-19.100 Public Use Forms.

(1)(a) The Department employs the following public-use forms and instructions in the administration of Chapter 202, F.S., Communications Services Tax, and in the administration of the Department’s electronic Address/Jurisdiction Database created pursuant to Sections 175.1015 and 185.085, F.S. These forms are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Department’s TDD at 1(800)367-8331 or (850)922-1115.

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
1/24	January 2024	January 1, 2024
01/23	January 2023 – December 2023	January 1, 2023 – December 31, 2023

Form Number	Title	Effective Date
(3) DR-700012	Application for Certification of Communications Services Database (R. 10/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-03623	01/14
(4)(a) DR-700016	Florida Communications Services Tax Return (R. 01/24) http://www.flrules.org/Gateway/reference.asp?No=Ref-16350	2/24
(b) DR-700016	Florida Communications Services Tax Return (R. 01/23) http://www.flrules.org/Gateway/reference.asp?No=Ref-14990	01/23
(5) DR-700019	Communications Services Use Tax Return (R. 1/18) http://www.flrules.org/Gateway/reference.asp?No=Ref-08962	01/18
(6) DR-700020	Notification of Method Employed to Determine Taxing Jurisdiction Change (Communications Services Tax) http://www.flrules.org/Gateway/reference.asp?No=Ref-11786	03/20
(7) DR-700021	Local Communications Services Tax Notification of Tax Rate Change (R. 06/12) https://www.flrules.org/Gateway/reference.asp?No=Ref-02542	05/13
(8) DR-700022	Notification of Changes to the Address/Jurisdiction Database http://www.flrules.org/Gateway/reference.asp?No=Ref-13416	12/20
(9) DR-700025	Objection to Address Assignment in the Address/Jurisdiction Database http://www.flrules.org/Gateway/reference.asp?No=Ref-13417	08/20
(10) DR-700026	Local Government Authorization for Address Changes Described on Form DR-700025 (R. 10/13) http://www.flrules.org/Gateway/reference.asp?No=Ref-03627	01/14
(11) DR-700027	Local Government Authorization for Omission of Address or Incorrect Address Identification http://www.flrules.org/Gateway/reference.asp?No=Ref-13418	12/20
(12)(a) DR-700030	Application for Self-Accrual Authority/Direct Pay Permit – Communications Services Tax (R. 01/16) http://www.flrules.org/Gateway/reference.asp?No=Ref-06322	01/16
(b) DR-700032	Renewal Notice and Application for Self-Accrual Authority/Direct Pay Permit – Communications Services Tax (R. 01/16) http://www.flrules.org/Gateway/reference.asp?No=Ref-06323	01/16
(13) DR-700033	Alternative-Period Basis Reporting Form (N. 10/15) http://www.flrules.org/Gateway/reference.asp?No=Ref-06324	01/16

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 175.1015, 185.085, 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 3-25-20, 1-24-21, 8-15-21, 5-23-22, 1-16-23, 2-11-24.