

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULE 12A-19.100

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 |
|------------------------------|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------|
| <u>1/25</u> 1/24 | January <u>2025</u> 2024 | January 1, <u>2025</u> 2024 |
| <u>1/24</u> 01/23 | January <u>2024</u> 2023 <u>2024</u> 2023 | January 1, <u>2024</u> 2023 December 31, <u>2024</u> 2023 |

| Form Number | Title | Effective Date |
|-------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| (3) DR-700012 | No change. | |
| <u>(4)(a) DR-700016</u> | Florida Communications Services Tax Return (R-01/24) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX) | XX/XX <u>2/24</u> |

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|---------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|
| | 16350) | |
| (b) (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-700016N | <u>Instructions for Completing the Florida Communications Services Tax (Form DR-700016)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX) | XX/XX |
| (5) through (13) renumbered (6) through (14) | No change. | |

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,_____.