



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 20, 2023

Jamie Jackson, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 W. Madison Street
Tallahassee, Florida 32399-1400

Re: Florida Department of Revenue Rules
Proposed Rule Amendments –
Rule 12A-1.097 - Public Use Forms (Sales and Use Tax)
Rule 12A-1.116 - Florida Farm Tax Exempt Agricultural Materials Card (*new*)
Rule 12A-19.100 - Public Use Forms (Communications Services Tax)

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rule amendments, which include the Notices of Proposed Rule, published in the December 20, 2023 (Volume 49, Number 245), edition of the *Florida Administrative Register*, Rule Summaries, the Facts and Circumstances Justifying Proposed Rules, the Federal Comparison Statements, Summaries of Rule Development Workshops, and Summaries of Public Meetings. Materials that will be incorporated by reference are also included.

If you need additional information, please do not hesitate to contact me.

Sincerely,

Janet Young
Agency Rules Coordinator

Attachments

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.097
CREATING RULE 12A-1.116

SUMMARY OF PROPOSED RULES

The creation of Rule 12A-1.116 (Florida Farm Tax Exempt Agricultural Materials Card) F.A.C., provides the eligibility criteria and application process to obtain a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card, as well the methods a selling dealer may use to document an exempt sale to a purchaser who has been issued a TEAM Card.

Revisions to Rule 12A-1.097 (Public Use Forms), F.A.C., incorporate new Form DR-1 TEAM, the application form by which a farmer whose property meets certain requirements may apply to the Department of Revenue for a TEAM Card beginning January 1, 2024.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

Section 1, Chapter 2023-154, L.O.F., created the Florida Farm Tax Exempt Agricultural Materials (TEAM) Card in section 212.08(19), F.S. A farmer whose property is classified as agricultural or who has implemented agricultural best management practices adopted by the Department of Agriculture and Consumer Services may apply to the Department of Revenue for a TEAM card beginning January 1, 2024. The farmer may then present the TEAM card to a seller instead of a certificate or affidavit otherwise required to claim the applicable sales tax exemptions. Proposed new Rule 12A-1.116, F.A.C. (Florida Farm Tax Exempt Agricultural Materials Card), is necessary to provide the application process to obtain a TEAM card and the methods a selling dealer may use to document an exempt sale to a farmer who has been issued a TEAM Card.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), are necessary to adopt, by reference, the new application by which a farmer whose property meets the requirements of section 212.08(19), F.S., may apply to the Department of Revenue for a TEAM Card.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 2, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 19, 2023 (Vol. 49, No. 204, p. 3923), to advise the public of the creation of Rule 12A-1.116, F.A.C., and Form DR-1 TEAM (incorporated in the amendment of Rule 12A-1.097, F.A.C.), and to provide that, if requested in writing, a rule development workshop would be held on November 2, 2023. One request was received, and a workshop was held on November 2, 2023. No comments regarding the substance of the rule were received. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

DECEMBER 19, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 19, 2023, and approved the publication of the Notice of Proposed Rule for changes to Rules 12A-1.097 and 12A-1.116, F.A.C., and the filing and certification of the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on December 8, 2023 (Vol. 49, No. 237, pp. 4519-4520).

212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 1002.40(16), FS.

LAW IMPLEMENTED: 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 11, 2024, at 09:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1-1221, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/5594820273752793945>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) through (b) No change.

Form Number	Title	Effective Date
(2)(a) through (g)	No change.	
(h) DR-1TEAM	<u>Application for a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	01/24
(3) through (24)	No change.	

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), (19)(b), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 1002.40(16) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, XX-XX-XX.

12A-1.116 Florida Farm Tax Exempt Agricultural Materials Card.

(1) For purposes of this rule, a “qualified farmer” means a farmer, as defined in section 212.02(28), F.S., whose property has been classified as agricultural pursuant to section 193.461, F.S., or who has implemented agricultural best management practices adopted by the Department of Agriculture and Consumer Services pursuant to section 403.067(7)(c)2., F.S., on property the farmer owns or leases.

(2)(a) Any qualified farmer in Florida desiring to obtain a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card, hereafter referred to as “TEAM Card,” must complete the Application for Florida Farm Tax Exempt Agricultural Materials (TEAM) Card (Form DR-1TEAM, incorporated by reference in Rule 12A-1.097, F.A.C.). The applicant farmer must indicate whether they qualify as a farmer who owns real property classified as agricultural pursuant to section 193.461, F.S., or they qualify as a farmer who has enrolled in and

implemented best management practices adopted by the Department of Agriculture and Consumer Services pursuant to section 403.067(7)(c)2., F.S., on land owned or leased by the farmer.

(b) The Department of Agriculture and Consumer Services will issue a TEAM Card to applicants approved by the Department of Revenue.

(c) The TEAM Card will be valid for five years from the date of issuance.

(3)(a) A farmer that holds a valid TEAM card may present the card to a selling dealer to purchase items exempt from sales tax pursuant to applicable sales tax exemptions provided in section 212.08, F.S. A farmer may present the TEAM Card to a selling dealer instead of a certificate or affidavit otherwise required by Chapter 212, F.S.

(b) The selling dealer or lessor is only required to obtain one copy of the farmer’s TEAM Card to make tax exempt sales to the farmer during the effective period indicated on the TEAM Card. A selling dealer or lessor who accepts the TEAM Card in good faith will not be held liable for any tax due on sales made to the farmer during the effective period indicated on the TEAM Card. The selling dealer or lessor must maintain a copy of the TEAM Card in its books and records until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

(c) Instead of maintaining a copy of the TEAM Card as provided in paragraph (b), a selling dealer or lessor may document the exempt sale by requesting a transaction authorization number issued by the Department. A transaction authorization number is valid for a single transaction only.

1. A “transaction authorization number” must be obtained by the selling dealer prior to or at the point-of-sale:

- a. By using the Department’s online Certificate Verification System at floridarevenue.com/taxes/certificates; or
- b. By calling the Department’s automated nationwide toll-free telephone verification system at 1(877)357-3725.

2. When using the Department’s online Certificate Verification System, the dealer may key up to five (5) purchaser’s TEAM Card numbers into the system. When using the Department’s automated nationwide toll-free verification system, the selling dealer is prompted to key in a single purchaser’s TEAM Card number. Each system will either issue a transaction authorization number or alert the selling dealer that the purchaser does not have a valid TEAM Card. Persons with hearing or speech impairments may call the Florida Relay Service by dialing 7-1-1, 1(800)955-8770 (Voice), or 1(800)955-8771 (TTY).

3. A transaction authorization number is not valid to exempt subsequent purchases or rentals made by the same purchaser. A selling dealer must obtain a new transaction authorization number for each and every transaction.

4. The selling dealer must document the transaction authorization number on the sales invoice, purchase order, or a separate form that is prepared by either the purchaser or the selling dealer.

(d)1. Vendor authorization number for regular customers – valid for the effective period indicated on the TEAM card. Instead of obtaining a copy of the TEAM Card or a Transaction Authorization Number from the Department for each sale to the farmer, the selling dealer may obtain a Vendor Authorization Number for that farmer. This option is available to selling dealers throughout the calendar year without limitation.

2. The “vendor authorization number” is a customer-specific authorization number that will be valid for all sales made to a qualifying farmer during the effective period indicated on the TEAM Card.

3. The Department’s online Certificate Verification System allows the user to verify up to five TEAM Card numbers and to obtain a transaction authorization number for single sales made to each exempt farmer at once. The system also allows the user to upload a batch file of up to 50,000 accounts or 10 MB for verification of TEAM card numbers and, 24 hours later, retrieve the file containing the vendor authorization numbers for all sales made to a qualifying farmer during the effective period indicated on the TEAM Card.

Rulemaking Authority 212.08(19), 213.06(1) FS. Law Implemented 95.091(3), 212.02(28), 212.08(19), 212.13(2) FS. History—New XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 19, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 19, 2023

[REDACTED]




Application for a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card

Section 1. Business Information		
Florida Business Partner (BP) Number (if currently registered with the Florida Department of Revenue for tax purposes):	Federal Employer Identification Number (FEIN):	
	Social Security Number (sole proprietors only):	
Legal Name of Business (if applying as an individual/sole proprietor use first name, middle initial, and last name):		
Trade Name (doing business as or DBA) if applicable:		
<p>Form of Business Ownership: (select only one form of ownership)</p> <div style="display: flex; justify-content: space-between;"> <div style="width: 45%;"> <p><input type="checkbox"/> Sole Proprietor (individual owner)</p> <p><input type="checkbox"/> Partnership (select one below):</p> <ul style="list-style-type: none"> <input type="checkbox"/> Married couple <input type="checkbox"/> General partnership <input type="checkbox"/> Limited liability partnership (LLP) <input type="checkbox"/> Limited partnership (LP) <input type="checkbox"/> Joint venture <p><input type="checkbox"/> Corporation (select one below):</p> <ul style="list-style-type: none"> <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Not-for-profit <input type="checkbox"/> Foreign corporation <p><input type="checkbox"/> Other _____</p> </div> <div style="width: 45%;"> <p><input type="checkbox"/> Limited liability company (LLC)</p> <p>(select one below):</p> <ul style="list-style-type: none"> <input type="checkbox"/> Single member <input type="checkbox"/> Multi-member <p>If single member, select the box that applies to how your LLC is treated for federal income tax.</p> <ul style="list-style-type: none"> <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Disregarded (reported by single member) <p>If multi-member, select the box that applies to how your LLC is treated for federal income tax.</p> <ul style="list-style-type: none"> <input type="checkbox"/> Partnership <input type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation </div> </div>		
What is the primary agricultural commodity you are in the business of producing? _____		
Provide the North American Industry Classification System (NAICS) code for your primary agricultural commodity. If you do not know your NAICS code, go to census.gov/naics and enter a keyword to search the most recent NAICS list. _____		
Mailing Address:		
City:	State:	ZIP:
<p>Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes (F.S.), and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.</p>		



Section 2. Qualifying Questions

Applicant must meet one of the following criteria to qualify for a Florida TEAM Card.

- Are you a farmer whose property is classified as agricultural by the county property appraiser pursuant to section (s.) 193.461, F.S.?
 - Yes.
Provide the physical address of the property and parcel number in the space provided below then proceed to the Number of TEAM Cards Requested. If you own multiple qualifying properties, provide the address and parcel number of the largest qualifying property.
 - No. Proceed to next question.
- Are you a farmer who has implemented best management practices (BMP) adopted by the Department of Agriculture and Consumer Services (DACS) pursuant to s. 403.067(7)(c)2., F.S. on property you own or lease?
 - Yes.
I have implemented BMP on property I:
 - Own
 - Lease (**A copy of the Lease agreement must be submitted with your application.**)
 BMP Type:
 - Aquaculture
 - Silviculture
 - Other _____
 Provide the physical address of the property and parcel number in the space provided below then proceed to the Number of TEAM Cards Requested. If you own multiple qualifying properties, provide the address and parcel number of the largest qualifying property.
 - No.  If you answered no to both questions, you do not qualify for a Florida TEAM card. Farmers that do not qualify for a TEAM Card may continue using the *Suggested Purchaser's Exemption Certificate* provided in Rule 12A-1.087, F.A.C., to claim applicable sales tax exemptions on items for agricultural use.

_____ Address

_____ Parcel Number

_____ City, State, ZIP

_____ County

Number of TEAM Cards Requested: _____ (quantity limit of 10 cards)

Section 3. Contact Information

Name of Contact Person:

Contact Person's Phone Number:

Contact Person's Email Address*:

* Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure pursuant to s. 213.053(2), F.S.

Your privacy is important to the Department. To protect your privacy, access to personal information about your business is limited to the person who has signed this application for a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card. To ensure that information is not provided without your consent, a written request from you is required if you wish to receive a secure email regarding this application. If so, the Department will send information regarding this application using its secure email software. This software will require additional steps before you can access the information. If you do not want to receive information by email, any information regarding this application will be mailed to you.

- I authorize the Florida Department of Revenue to send information regarding this application for a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card using the Department's secure email. I understand that this method requires additional steps to view the information provided.



Section 4. Applicant Signature

I certify that I am authorized to execute this application and meet the qualifying criteria selected in Section 2. I further certify that, if granted, the Florida Farm Tax Exempt Agricultural Materials (TEAM) Card will only be used to claim the applicable agricultural sales tax exemptions provided in s. 212.08, F.S.

Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true.

Signature

Date

Print Name

Title

General Information

What is a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card?

The TEAM card is a sales tax exemption card for use by qualified farmers to claim the applicable sales tax exemptions on items for agricultural use. Farmers may present the TEAM card to the selling dealer instead of paper exemption certificates.

The TEAM card does not expand or create agricultural exemptions beyond those provided in s. 212.08, F.S.

Who Qualifies for a Florida TEAM Card?

A farmer whose real property is classified as agricultural pursuant to s. 193.461, F.S.

OR

A farmer who has implemented agricultural best management practices adopted by the Department of Agriculture and Consumer Services (DACS) pursuant to s. 403.067(7)(c)2., F.S., on property it owns or leases.

A **farmer** is a person, such as an individual, corporation, partnership, or limited liability company directly engaged in the business of producing crops, livestock, or other agricultural commodities. The term includes, but is not limited to, horse breeders, nurserymen, dairy farmers, poultry farmers, cattle ranchers, apiarists, and persons raising fish. (See ss. 212.02(2), 212.02(12), and 212.02(28), F.S.)

If you do not meet one of the above qualifying criteria, you are not eligible for a TEAM card. Farmers that do not qualify for a team card may continue to use paper exemption certificates. (See Rule 12A-1.087, F.A.C.)

How Do I Apply for a TEAM Card?

Complete and submit the *Application for a Florida Farm Tax Exempt Agricultural Materials (TEAM) Card* (Form DR-1 TEAM) and any required documentation to the Florida Department of Revenue (Department). For documentation requirements see Question 2, Page 2. The Department will notify you if additional information or documentation is needed to determine if you qualify.

How to Submit Forms and Documentation

Apply online at floridarevenue.com/forms.

By Mail:

Account Management – MS 1-5730
Florida Department of Revenue
PO Box 6480
Tallahassee FL 32314-6480

If your application is approved, the Department will notify DACS and they will issue you a TEAM card(s).

Do TEAM Cards Expire?

Yes. TEAM cards expire 5 years after the date of issuance as shown on the TEAM card. At the end of the five-year period, the Department will use available information to determine whether you continue to qualify for the TEAM card. (See s. 212.084, F.S.)

The Department will notify DACS to issue you a new TEAM card(s) when your eligibility can be established.



The Department will issue you a request for documentation when it is unable to determine your eligibility to receive a new TEAM card(s). Failure to respond may result in your TEAM card(s) expiring and a renewal will not be issued.

To ensure receipt of communications from the Department, be sure to notify us if your mailing address or other contact information changes. The quickest way to notify us is by visiting **floridarevenue.com/taxes/updateaccount**.

To notify us in writing, mail to:
Account Management – MS 1-5730
Florida Department of Revenue
PO Box 6480
Tallahassee FL 32314-6480

If you have any questions about the status of your application, call Taxpayer Services at 850-488-6800.

If you need to replace a lost or stolen card, or want to know if your TEAM card has been mailed, you can email DACS at **FarmTEAMCard@fdacs.gov**.

Forms are available at **floridarevenue.com/forms**.

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

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

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-19.100 (Public Use Forms), adopt Form DR-700016, Florida Communications Services Tax Return, effective January 1, 2024, which includes a new communications services tax rates for Collier County and the unincorporated areas of Volusia County, provide the final reporting period for the current tax return, January 2023–December 2023, and remove reporting periods, service billing dates and returns for reporting periods prior to January 2023.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-19.100 (Public Use Forms), are necessary to adopt, by reference, changes to forms used to report the Florida Communications Services Tax Return (Form DR-700016) to update local tax rates for reporting periods beginning January 2024, to remove reporting periods and service billing dates prior to January 2023, and to remove returns for reporting periods prior to January 2023.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 19, 2023 (Vol. 49, No. 204, pp. 3923-3924), to advise the public of the proposed changes to Rule 12A-19.100, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 2, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

December 19, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 19, 2023, and approved the publication of the Notice of Proposed Rule for changes to 12A-19.100, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on December 8, 2023 (Vol. 49, No. 237, p. 4520).

[REDACTED]

[REDACTED]

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:
12A-19.100 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-19.100 (Public Use Forms), F.A.C., is to adopt, by reference, changes to forms used to report the Florida Communications Services Tax Return (Form DR-700016) to update local tax rates for reporting periods beginning January 2024, to remove reporting periods and service billing dates prior to January 2023, and to remove returns for reporting periods prior to January 2023. When in effect, the rule will provide the final reporting period for the current tax return, January 2023–December 2023, and adopt a new Florida Communications Services Tax Return (Form DR-

700016) with local communications services tax rates for reporting periods beginning January 2024.

SUMMARY: The proposed amendments to Rule 12A-19.100 (Public Use Forms), F.A.C., adopts Form DR-700016, Florida Communications Services Tax Return, effective January 1, 2024, which includes a new communications services tax rates for Collier County and the unincorporated areas of Volusia County, provides the final reporting period for the current tax return, January 2023–December 2023, and removes reporting periods, service billing dates and returns for reporting periods prior to January 2023.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

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: 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 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.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: January 11, 2024, at 09:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/5594820273752793945>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-19.100 Public Use Forms.

(1) No change.

(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
01/24	January 2024 –	January 1, 2024 –
01/23	January 2023 – December 2023	January 1, 2023 – December 31, 2023
05/22	May 2022 – December 2022	May 1, 2022 – December 31, 2022
01/22	January 2022 – February 2022	January 1, 2022 – February 28, 2022
03/21	April 2021 – December 2021	April 2021 – December 31, 2021
01/21	January 2021 – March 2021	January 1, 2021 – March 31, 2021
01/20	January 2020 – December 2020	January 1, 2020 – December 31, 2020
01/19	January 2019 – December 2019	January 1, 2019 – December 31, 2019
01/18	January 2018 – December 2018	January 1, 2018 – December 31, 2018
01/17	January 2017 – December 2017	January 1, 2017 – December 31, 2017
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016
01/16	January 2016 – June 2016	January 2016 – June 30, 2016
07/15	July 2015 – December 2015	July 1, 2015 – December 31, 2015
01/15	January 2015 – June 2015	January 1, 2015 – June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012

07/11	July 2011— December 2011	July 1, 2011— December 31, 2011
01/11	January 2011— June 2011	January 1, 2011— June 30, 2011
08/10	August 2010— December 2010	August 1, 2010— December 31, 2010
01/10	January 2010— July 2010	January 1, 2010— July 31, 2010
06/09	June 2009— December 2009	June 1, 2009— December 31, 2009
01/09	January 2009— May 2009	January 1, 2009— May 31, 2009
09/08	September 2008— December 2008	September 1, 2008— December 31, 2008
06/08	June 2008— August 2008	June 1, 2008— August 31, 2008
05/08	May 2008	May 1, 2008— May 31, 2008
01/08	January 2008— April 2008	January 1, 2008— April 30, 2008
09/07	September 2007— December 2007	September 1, 2007— December 31, 2007
06/07	June 2007— August 2007	June 1, 2007— August 31, 2007
02/07	February 2007— May 2007	February 1, 2007— May 31, 2007
01/07	January 2007	January 1, 2007— January 31, 2007
06/06	June 2006— December 2006	June 1, 2006— December 31, 2006
01/06	January 2006— May 2006	January 1, 2006— May 31, 2006
11/05	November 2005— December 2005	November 1, 2005— December 31, 2005
06/05	June 2005— October 2005	June 1, 2005— October 31, 2005
01/05	January 2005— May 2005	January 1, 2005— May 31, 2005
11/04	November 2004— December 2004	November 1, 2004— December 31, 2004
10/04	October 2004	October 1, 2004— October 31, 2004
06/04	June 2004— September 2004	June 1, 2004— September 30, 2004
01/04	January 2004— May 2004	January 1, 2004— May 31, 2004
12/03	December 2003	December 1, 2003— December 31, 2003
11/03	November 2003	November 1, 2003— November 30, 2003

10/03	October 2003	October 1, 2003— October 31, 2003
06/03	June 2003— September 2003	June 1, 2003— September 30, 2003
03/03	March 2003— May 2003	March 1, 2003— May 31, 2003
01/03	January 2003— February 2003	January 1, 2003— February 28, 2003
12/02	December 2002	December 1, 2002— December 31, 2002
11/02	November 2002	November 1, 2002— November 30, 2002
10/02	October 2002	October 1, 2002— October 31, 2002
01/02	January 2002— September 2002	January 1, 2002— September 30, 2002
12/01	October 2001— December 2001	October 1, 2001— December 31, 2001

Form Number	Title	Effective Date
(3) DR-700012	No change	
(4)(a) DR-700016	<u>Florida Communications Services Tax Return (R. 01/24)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-____)	<u>XX/X</u> <u>X</u>
(b)(a) No change.		
(b) DR-700016	<u>Florida Communications Services Tax Return (R. 05/22)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-14236)	05/22
(c) DR-700016	<u>Florida Communications Services Tax Return (R. 01/22)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-14237)	01/22
(d) DR-700016	<u>Florida Communications Services Tax Return (R. 03/21)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-13415)	04/21
(e) DR-700016	<u>Florida Communications Services Tax Return (R. 01/21)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-12525)	01/21

(f) DR- 7000 16	Florida Communications Services Tax Return (R. 01/20) (http://www.flrules.org/Gateway/reference.asp?No=Ref 11480)	01/20
(g) DR- 7000 16	Florida Communications Services Tax Return (R. 01/19) (http://www.flrules.org/Gateway/reference.asp?No=Ref 10176)	01/19
(h) DR- 7000 16	Florida Communications Services Tax Return (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref 08961)	01/18
(i) DR- 7000 16	Florida Communications Services Tax Return (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref 07758)	01/17
(j) DR- 7000 16	Florida Communications Services Tax Return (R. 07/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref 07757)	07/16
(k) DR- 7000 16	Florida Communications Services Tax Return (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref 06316)	01/16
(l) DR- 7000 16	Florida Communications Services Tax Return (R. 07/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref 06320)	07/15
(m) DR- 7000 16	Florida Communications Services Tax Return (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref 04860)	01/15
(n) DR- 7000 16	Florida Communications Services Tax Return (R. 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref 03624)	01/14
(o) DR- 7000 16	Florida Communications Services Tax Return (R. 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref 02118)	01/13
(p) DR- 7000 16	Florida Communications Services Tax Return (R. 07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref 02119)	01/13
(q) DR- 7000 16	Florida Communications Services Tax Return (R. 01/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref 00822)	01/12
(r) DR- 7000 16	Florida Communications Services Tax Return (R. 07/11)	01/12

7000 16	(http://www.flrules.org/Gateway/reference.asp?No=Ref 00823)	
(s) DR- 7000 16	Florida Communications Services Tax Return (R. 01/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref 00088)	02/11
(t) DR- 7000 16	Florida Communications Services Tax Return (R. 08/10) (http://www.flrules.org/Gateway/reference.asp?No=Ref 00087)	02/11
(u) DR- 7000 16	Florida Communications Services Tax Return (R. 01/10)	01/10
(v) DR- 7000 16	Florida Communications Services Tax Return (R. 06/09)	01/10
(w) DR- 7000 16	Florida Communications Services Tax Return (R. 01/09)	01/09
(x) DR- 7000 16	Florida Communications Services Tax Return (R. 09/08)	01/09
(y) DR- 7000 16	Florida Communications Services Tax Return (R. 06/08)	01/09
(z) DR- 7000 16	Florida Communications Services Tax Return (R. 05/08)	01/09
(aa) DR- 7000 16	Florida Communications Services Tax Return (R. 01/08)	01/08
(bb) DR- 7000 16	Florida Communications Services Tax Return (R. 09/07)	11/07
(cc) DR- 7000 16	Florida Communications Services Tax Return (R. 06/07)	11/07
(dd) DR- 7000 16	Florida Communications Services Tax Return (R. 02/07)	11/07

(ee) DR- 7000 16	Florida Communications Services Tax Return (R. 01/07)	04/07
(ff) DR- 7000 16	Florida Communications Services Tax Return (R. 06/06)	04/07
(gg) DR- 7000 16	Florida Communications Services Tax Return (R. 01/06)	07/06
(hh) DR- 7000 16	Florida Communications Services Tax Return (R. 11/05)	07/06
(ii) DR- 7000 16	Florida Communications Services Tax Return (R. 06/05)	07/06
(jj) DR- 7000 16	Florida Communications Services Tax Return (R. 1/05)	06/05
(kk) DR- 7000 16	Florida Communications Services Tax Return (R. 11/04)	06/05
(ll) DR- 7000 16	Florida Communications Services Tax Return (R. 10/04)	06/05
(mm) DR- 7000 16	Florida Communications Services Tax Return (R. 06/04)	09/04
(nn) DR- 7000 16	Florida Communications Services Tax Return (R. 1/04)	09/04
(oo) DR- 7000 16	Florida Communications Services Tax Return (R. 12/03)	09/04
(pp) DR- 7000 16	Florida Communications Services Tax Return (R. 11/03)	09/04
(qq) DR- 7000 16	Florida Communications Services Tax Return (R. 10/03)	09/04

7000 16		
(rr) DR- 7000 16	Florida Communications Services Tax Return (R. 06/03)	10/03
(ss) DR- 7000 16	Florida Communications Services Tax Return (R. 03/03)	10/03
(tt) DR- 7000 16	Florida Communications Services Tax Return (R. 01/03)	04/03
(uu) DR- 7000 16	Florida Communications Services Tax Return (R. 12/02)	04/03
(vv) DR- 7000 16	Florida Communications Services Tax Return (R. 11/02)	04/03
(ww) DR- 7000 16	Florida Communications Services Tax Return (R. 10/02)	04/03
(xx) DR- 7000 16	Florida Communications Services Tax Return (R. 01/02)	04/03
(yy) DR- 7000 16	Florida Communications Services Tax Return (R. 12/01)	04/03
(5) throu gh (13)	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, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE
PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: December 19, 2023
DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: October 19, 2023

[REDACTED]

[REDACTED]

Name Address City/State/ZIP

Check here if you are discontinuing your business and this is your final return (see page 15).

BUSINESS PARTNER NUMBER

FEIN

Grid boxes for Business Partner Number and FEIN

FROM:

REPORTING PERIOD

TO:

Grid boxes for reporting period (Month, Day, Year)

Handwritten Example

Typed Example

Handwritten and typed examples of the tax amount grid

Use black ink.

US Dollars

Cents

- 1. Tax due on sales subject to 4.92% state and 0.15% gross receipts portions of communications services tax... 2. Tax due on sales subject to 2.37% gross receipts portion of communications services tax... 3. Tax due on sales subject to local portion of communications services tax... 4. Tax due for direct-to-home satellite services... 5. Total communications services tax... 6. Collection allowance... 7. Net communications services tax due... 8. Penalty... 9. Interest... 10. Adjustments... 11. Multistate credits... 12. Amount due with return

Grid for entering tax amounts in US Dollars and Cents

DR-700016

AUTHORIZATION Under penalties of perjury, I declare that I have read this return and that the facts stated in it are true [ss. 92.525(2), 202.27(5), and 837.06, Florida Statutes].

Table with 3 columns: Name/Signature, Signature, Date. Rows for Preparer, Authorized, and Contact information.

Payment Coupon

DO NOT DETACH

DR-700016 R. 01/24

To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules.

DOR USE ONLY

Postmark or hand delivery date grid

Business Partner Number Reporting Period

Input boxes for Business Partner Number and Reporting Period

Business Address

Check here if your address or business information changed and enter changes below.

New location address:

Telephone number:

New mailing address:

Check here if payment was transmitted electronically.

Amount due grid

Payment is due on the 1st and LATE if postmarked or hand delivered after

DR-700016



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 using the Department's website at floridarevenue.com/taxes/filepay.

File electronically . . . it's easy!

The Department maintains a free and secure website to file and pay communications services tax. To file and pay, go to the Department's website at floridarevenue.com/taxes/filepay.



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 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
ALACHUA				
Unincorporated area			0.0770	
Alachua			0.0602	
Archer			0.0602	
Gainesville			0.0637	
Hawthorne			0.0602	
High Springs			0.0602	
La Crosse			0.0422	
Micanopy			0.0590	
Newberry			0.0602	
Waldo			0.0602	
BAKER				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
BAY				
Unincorporated area			0.0234	
Callaway			0.0572	
Lynn Haven			0.0572	
Mexico Beach			0.0338	
Panama City			0.0572	
Panama City Beach			0.0572	
Parker			0.0572	
Springfield			0.0572	
BRADFORD				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
BREVARD				
Unincorporated area			0.0582	
Cape Canaveral			0.0582	
Cocoa			0.0582	
Cocoa Beach			0.0582	
Grant-Valkaria			0.0582	
Indialantic			0.0640	
Indian Harbour Beach			0.0582	
Malabar			0.0582	
Melbourne			0.0653	
Melbourne Beach			0.0582	
Melbourne Village			0.0582	
Palm Bay			0.0582	
Palm Shores			0.0582	
Rockledge			0.0582	
Satellite Beach			0.0582	
Titusville			0.0582	
West Melbourne			0.0612	
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 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
BROWARD				
Unincorporated area			0.0572	
Coconut Creek			0.0572	
Cooper City			0.0572	
Coral Springs			0.0572	
Dania Beach			0.0582	
Davie			0.0570	
Deerfield Beach			0.0572	
Fort Lauderdale			0.0572	
Hallandale Beach			0.0572	
Hillsboro Beach			0.0170	
Hollywood			0.0572	
Lauderdale Lakes			0.0582	
Lauderdale-by-the-Sea			0.0572	
Lauderhill			0.0572	
Lazy Lake			0.0110	
Lighthouse Point			0.0672	
Margate			0.0582	
Miramar			0.0572	
North Lauderdale			0.0572	
Oakland Park			0.0592	
Parkland			0.0572	
Pembroke Park			0.0572	
Pembroke Pines			0.0592	
Plantation			0.0572	
Pompano Beach			0.0572	
Sea Ranch Lakes			0.0572	
Southwest Ranches			0.0572	
Sunrise			0.0572	
Tamarac			0.0572	
West Park			0.0572	
Weston			0.0572	
Wilton Manors			0.0612	
CALHOUN				
Unincorporated area			0.0264	
Altha			0.0602	
Blountstown			0.0602	
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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Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
CLAY				
Unincorporated area			0.0672	
Green Cove Springs			0.0602	
Keystone Heights			0.0602	
Orange Park			0.0602	
Penney Farms			0.0602	
COLLIER				
Unincorporated area			0.0210	
Everglades City			0.0390	
Marco Island			0.0210	
Naples			0.0522	
COLUMBIA				
Unincorporated area			0.0612	
Fort White			0.0150	
Lake City			0.0612	
DESOTO				
Unincorporated area			0.0314	
Arcadia			0.0602	
DIXIE				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
DUVAL				
Atlantic Beach			0.0602	
Baldwin			0.0702	
Jacksonville Beach			0.0602	
Jax Duval (City of Jacksonville)			0.0602	
Neptune Beach			0.0602	
ESCAMBIA				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
FLAGLER				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
FRANKLIN				
Unincorporated area			0.0180	
Apalachicola			0.0450	
Carrabelle			0.0672	
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 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
GADSDEN				
Unincorporated area			0.0264	
Chattahoochee			0.0602	
Greensboro			0.0592	
Gretna			0.0482	
Havana			0.0602	
Midway			0.0450	
Quincy			0.0602	
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			0.0234	
Port St. Joe			0.0572	
Wewahitchka			0.0572	
HAMILTON				
Unincorporated area			0.0090	
Jasper			0.0540	
Jennings			0.0570	
White Springs			0.0560	
HARDEE				
Unincorporated area			0.0184	
Bowling Green			0.0560	
Wauchula			0.0560	
Zolfo Springs			0.0282	
HENDRY				
Unincorporated area			0.0274	
Clewiston			0.0612	
La Belle			0.0512	
HERNANDO				
Unincorporated area			0.0214	
Brooksville			0.0552	
HIGHLANDS				
Unincorporated area			0.0274	
Avon Park			0.0612	
Lake Placid			0.0612	
Sebring			0.0612	
PAGE TOTAL				



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 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
HILLSBOROUGH				
Unincorporated area			0.0480	
Plant City			0.0652	
Tampa			0.0602	
Temple Terrace			0.0620	
HOLMES				
Unincorporated area			0.0264	
Bonifay			0.0662	
Esto			0.0160	
Noma			0.0090	
Ponce De Leon			0.0350	
Westville			0.0170	
INDIAN RIVER				
Unincorporated area			0.0244	
Fellsmere			0.0582	
Indian River Shores			0.0582	
Orchid			0.0270	
Sebastian			0.0582	
Vero Beach			0.0572	
JACKSON				
Unincorporated area			0.0254	
Alford			0.0220	
Bascom			0.0202	
Campbellton			0.0592	
Cottondale			0.0592	
Graceville			0.0592	
Grand Ridge			0.0592	
Greenwood			0.0592	
Jacob City			0.0592	
Malone			0.0592	
Marianna			0.0592	
Sneads			0.0592	
JEFFERSON				
Unincorporated area			0.0164	
Monticello			0.0500	
LAFAYETTE				
Unincorporated area			0.0234	
Mayo			0.0250	
LAKE				
Unincorporated area			0.0254	
Astatula			0.0582	
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				



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 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
LAKE - continued				
Leesburg			0.0582	
Mascotte			0.0582	
Minneola			0.0582	
Montverde			0.0570	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
LEE				
Unincorporated area			0.0391	
Bonita Springs			0.0391	
Cape Coral			0.0552	
Estero			0.0391	
Fort Myers			0.0552	
Fort Myers Beach			0.0552	
Sanibel			0.0552	
LEON				
Unincorporated area			0.0602	
Tallahassee			0.0690	
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			0.0140	
Bristol			0.0602	
MADISON				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
MANATEE				
Unincorporated area			0.0244	
Anna Maria			0.0582	
Bradenton			0.0632	
Bradenton Beach			0.0632	
Holmes Beach			0.0582	
Longboat Key			0.0582	
Palmetto			0.0602	
PAGE TOTAL				



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 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
MARION				
Unincorporated area			0.02235	
Bellevue			0.0562	
Dunnellon			0.0572	
McIntosh			0.0572	
Ocala			0.0572	
Reddick			0.0180	
MARTIN				
Unincorporated area			0.0214	
Indiantown			0.0552	
Jupiter Island			0.0552	
Ocean Breeze			0.0250	
Sewalls Point			0.0342	
Stuart			0.0552	
MIAMI-DADE				
Unincorporated area			0.0572	
Aventura			0.0570	
Bal Harbour Village			0.0572	
Bay Harbor Islands			0.0572	
Biscayne Park			0.0572	
Coral Gables			0.0572	
Cutler Bay			0.0572	
Doral			0.0572	
El Portal			0.0610	
Florida City			0.0592	
Golden Beach			0.0262	
Hialeah			0.0637	
Hialeah Gardens			0.0572	
Homestead			0.0592	
Indian Creek Village			0.0120	
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	
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 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
MIAMI-DADE - continued				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0572	
MONROE				
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0612	
Layton			0.0090	
Marathon			0.0612	
NASSAU				
Unincorporated area			0.0244	
Callahan			0.0510	
Fernandina Beach			0.0572	
Hilliard			0.0582	
OKALOOSA				
Unincorporated area			0.0290	
Cinco Bayou			0.0572	
Crestview			0.0582	
Destin			0.0582	
Fort Walton Beach			0.0622	
Laurel Hill			0.0340	
Mary Esther			0.0562	
Niceville			0.0610	
Shalimar			0.0560	
Valparaiso			0.0582	
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			0.0602	
Kissimmee			0.0602	
St. Cloud			0.0590	
PAGE TOTAL				



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 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
PALM BEACH				
Unincorporated area			0.0632	
Atlantis			0.0570	
Belle Glade			0.0572	
Boca Raton			0.0602	
Boynton Beach			0.0582	
Briny Breezes			0.0582	
Cloud Lake			0.0292	
Delray Beach			0.0582	
Glen Ridge			0.0582	
Golf			0.0582	
Greenacres			0.0704	
Gulf Stream			0.0582	
Haverhill			0.0320	
Highland Beach			0.0582	
Hypoluxo			0.0652	
Juno Beach			0.0582	
Jupiter			0.0582	
Jupiter Inlet Colony			0.0582	
Lake Clarke Shores			0.0582	
Lake Park			0.0592	
Lake Worth Beach			0.0582	
Lantana			0.0602	
Loxahatchee Groves			0.0582	
Manalapan			0.0220	
Mangonia Park			0.0622	
North Palm Beach			0.0582	
Ocean Ridge			0.0260	
Pahokee			0.0582	
Palm Beach			0.0582	
Palm Beach Gardens			0.0410	
Palm Beach Shores			0.0612	
Palm Springs			0.0592	
Riviera Beach			0.0582	
Royal Palm Beach			0.0582	
South Bay			0.0570	
South Palm Beach			0.0620	
Tequesta			0.0582	
Wellington			0.0582	
Westlake			0.0582	
West Palm Beach			0.0602	
PASCO				
Unincorporated area			0.0244	
Dade City			0.0582	
New Port Richey			0.0622	
Port Richey			0.0570	
San Antonio			0.0140	
St. Leo			0.0582	
Zephyrhills			0.0612	
PAGE TOTAL				



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 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	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			0.0582	
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			0.0582	
Lake Hamilton			0.0432	
Lake Wales			0.0582	
Lakeland			0.0703	
Mulberry			0.0582	
Polk City			0.0582	
Winter Haven			0.0692	
PAGE TOTAL				



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 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	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			0.0214	
Marineland			0.0070	
St. Augustine			0.0552	
St. Augustine Beach			0.0552	
ST. LUCIE				
Unincorporated area			0.0244	
Fort Pierce			0.0582	
Port St. Lucie			0.0582	
St. Lucie Village			0.0220	
SANTA ROSA				
Unincorporated area			0.0218	
Gulf Breeze			0.0582	
Jay			0.0570	
Milton			0.0642	
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			0.0654	
Casselberry			0.0602	
Lake Mary			0.0582	
Longwood			0.0612	
Oviedo			0.0616	
Sanford			0.0760	
Winter Springs			0.0652	
SUMTER				
Unincorporated area			0.0234	
Bushnell			0.0562	
Center Hill			0.0572	
Coleman			0.0572	
Webster			0.0572	
Wildwood			0.0572	
PAGE TOTAL				



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 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
SUWANNEE				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
TAYLOR				
Unincorporated area			0.0244	
Perry			0.0622	
UNION				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
VOLUSIA				
Unincorporated area			0.0030	
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			0.0552	
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			0.0612	
Sopchoppy			0.0210	
St. Marks			0.0600	
WALTON				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
WASHINGTON				
Unincorporated area			0.0264	
Caryville			0.0602	
Chipley			0.0622	
Ebro			0.0140	
Vernon			0.0620	
Wausau			0.0602	
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. 4.92% State Tax and 0.15% Gross Receipts Tax		G. 2.37% Gross Receipts Tax		H. Local Tax	
1. Taxable sales (Col. B grand total)		4. Taxable sales (Col. C grand total)			
2. State tax rate (0.0492) and gross receipts tax rate (0.0015)	0.0507	5. Gross receipts tax rate (0.0237)	0.0237		
3. State 4.92% plus 0.15% gross receipts 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)	



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

Schedule II - Direct-to-Home Satellite Services

Business name		Business partner number
A. Taxable Sales	B. 11.44% Tax Rate	C. Net Tax Due Enter this amount on Page 1, Line 4.
	0.1144	

Schedule III - Direct-to-Home Satellite Services Adjustments

Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)	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.
See Instructions for completing this Schedule.

Schedule IV - Adjustments												
Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)				Business partner number				Penalty and Interest		
State Tax Calculation						Local Tax Calculation				Penalty and Interest		
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	+/-	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	+/-	H. Collection Allowance Adjustment	I. Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
TOTAL:												
Gross Receipts Calculation												
L. Change in Reported Taxable Sales (See Instructions)		M. Rate		+/-		N. Collection Allowance Adjustment (See Instructions)		O. Adjustment Amount (Report credits in parentheses)		P. Penalty		Q. Interest
Penalty and Interest Calculation												
R. Net Tax Adjustments (Add Cols. E, I and O)				+		S. Penalty (Add Cols. J and P)		+		T. Interest (Add Cols. K and Q)		U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)



If you complete Schedule V, attach it to the tax return.
See Instructions for completing this Schedule.

Schedule V - Multistate Credits

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

DR-700016N
R. 01/24
Page 19 of 24

General Information and Instructions

Who must file a return?

All registered dealers of communications services must file a *Florida Communications Services Tax Return* (Form DR-700016).

What is the communications services tax?

Communications services tax is imposed on voice, data, audio, video, or any other information or signal transmitted by any medium. The tax includes:

- a state portion imposed by section (s.) 202.12, Florida Statutes (F.S.);
- a gross receipts portion imposed by s. 203.01, F.S., but collected and administered under Chapter 202, F.S.; and
- a local portion imposed by s. 202.19, F.S.

Services subject to tax

Examples of services subject to the tax include:

- Local, long distance, and toll telephone
- Voice over Internet Protocol (VoIP) telephone
- Video service (e.g., television programming and streaming)
- Direct-to-home satellite
- Mobile communications
- Private communications
- Pager and beeper
- Telephone charge made at a hotel or motel
- Facsimiles (fax), when not provided in the course of professional or advertising services
- Telex, telegram, and teletypewriter

Services not subject to tax

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

Bundled Services: Generally, when taxable and nontaxable services or goods are bundled together and sold for one sales price, the entire charge is subject to tax. However, any portion of a charge for other services or goods that are not communications services (such as Internet access) are not subject to the tax, if the charge can be reasonably identified in your books and records. Please note that such charges may be subject to sales and use tax pursuant to Chapter 212, F.S. Also, charges for items described in s. 202.11(13)(a), F.S., are always subject to communications services tax.

Exemptions

Transactions exempt from the tax include:

- Sales for resale.
- Sales to federal government agencies.
- Sales to state, local, and municipal governments.
- 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 to holders of a direct pay permit for communications services.

Partial exemption for residential service

Communications services sold to a residential household are exempt from the 4.92% state portion and the 0.15% gross receipts portion of the tax. Residential service is subject to the 2.37% gross receipts tax

and local tax. This partial exemption does not apply to the sale of mobile communications service, video service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S.

Tax Rates

The rate for the state portion is 4.92% (0.0492). The total rate for the gross receipts portion is 2.52% (0.0252), which is composed of 0.15% (0.0015) and 2.37% (0.0237). The rate for direct-to-home satellite services is 11.44% (0.1144). Each taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local tax rates, visit the Department's website at floridarevenue.com/taxes/cst.

When are returns due?

Returns are due on the 1st and late after the 20th day of the month following each reporting 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.

Electronic Payment of Tax

If you paid \$5,000 or more in tax during the State of Florida's prior fiscal year (July 1 - June 30), you must electronically file and pay taxes in the next calendar year. You may use the Department's free and secure website to file and pay tax electronically. Visit floridarevenue.com/taxes/filepay for information on paying tax electronically.

When is payment due?

To avoid penalty and interest, you must initiate electronic payments and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th day of the month. Keep the confirmation number in your records. For a list of payment deadlines for initiating electronic payments on time, visit floridarevenue.com/forms, select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

Payments mailed to the Department are due on the 1st and late after the 20th day of the month following each reporting 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 day of the month.

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

You may electronically file and pay using the Department's website at floridarevenue.com/taxes/filepay.

Penalty for late payments

A 10% penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50% of the total amount due. See chart on next page.

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 s. 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 floridarevenue.com/taxes/rates.

If you change your business name, mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online at floridarevenue.com/taxes/updateaccount.

How can I get more information?

If you have questions about this form or the filing requirements for this tax, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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 submission.

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. Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this 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 will delay the processing of the return and/or any refund that may be associated with the return.

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 4.92% state and 0.15% gross receipts portions of 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 2.37% gross receipts portion of 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 local portion of 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.

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.

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 Department of Revenue (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 0.75% (0.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a 0.75% (0.0075) 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 0.25% (0.0025) 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.

Line 8 - Penalty. A 10% penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50% of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.

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 s. 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.

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.

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. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.) Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

Important Notes about Schedule I:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Note on bad debts: Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. 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. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

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 4.92% state tax and 0.15% gross receipts tax. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit. **Note:** Communications services sold to a residential household are exempt from the 4.92% state portion and the 0.15% gross receipts portions of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging

establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37% gross receipts tax and local tax.

Column C - Taxable sales subject to 2.37% gross receipts and local taxes. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

Column D - Local tax rates. A list of local rates by jurisdiction is preprinted. **Note:** Local rates can change. You may verify current rates at floridarevenue.com/taxes/cst.

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 - 4.92% state tax and 0.15% gross receipts tax.

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

Line 2 - State tax rate (0.0492) and gross receipts tax rate (0.0015). The state tax rate of 0.0507 is preprinted. This rate is comprised of both the 4.92% state portion and the 0.15% gross receipts portion.

Line 3 - State tax due. Enter the total 4.92% state tax plus the 0.15% gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1. Also enter the amount on Page 1, Line 1.

Column G - 2.37% 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 0.0237 is preprinted.

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

Column H - Local tax.

Line 7 - Local tax due. Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

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.

Important Notes about Schedule II:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Note on bad debts: Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt. 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. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

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 0.1144 is preprinted.

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

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.

Important notes about Schedule III:

- Complete a separate Schedule III for each applied period that you are adjusting.
- Make photocopies of Schedule III as needed.
- The amount of credit claimed on Schedule III cannot exceed the amount of tax reported on Schedule II. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

Note on bad debts: Providers may choose to report bad debt credits on Schedule III instead of netting them on Schedule II. 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. Providers must keep records to support all credit amounts reported.

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 0.0075 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. 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 in Column G and on Page 1, Line 10.

Schedule IV Adjustments

Who must complete this schedule?

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

- Report corrections or adjustments to previous reporting periods. This schedule must be used to correct state or local tax situsing errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.
- Report adjustments in taxable sales due to credits.
- Take credit for tax paid to a vendor on services that have been resold.

Important notes about Schedule IV:

- Complete a separate Schedule IV for each applied period that you are adjusting.
- Make photocopies of Schedule IV as needed.
- The amount of credit claimed on Schedule IV cannot exceed the amount of tax reported on Schedule I. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

Note on bad debts: Providers may choose to report bad debt credits on Schedule IV instead of netting them on Schedule I. 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. Providers must keep records to support all credit amounts reported.

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 county 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 you are adjusting. For periods July 2015 and later, the state rate is 5.07%, which is a combination of the 4.92% state portion and the 0.15% gross receipts portion.

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 0.0075 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 0.0025 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.

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 debts. Report negative amounts in parentheses (amount).

When changes in taxable sales are due to situsing 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 0.0110 = \$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 0.0210 = \$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 0.0210 = \$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 0.0110 = \$101,190.00).

If you are using a database that does not meet the requirements of s. 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 0.0210 = \$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 0.0110 = \$101,190.00).

Column G - Rate. Enter the appropriate local rate for the applied period 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 0.0075 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 0.0025 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. 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 situs 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 2.37% gross receipts rate.

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 0.0075 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 0.0025 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. 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. Report negative amounts in parentheses (*amount*).

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

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

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*).

Schedule V Multistate Credits

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. 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 must be included with your return or faxed to 850-410-2816, attention CST Return Reconciliation. 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 in Column H and on Page 1, Line 11.