

How can I get more information?

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

Completing the Return

This form is machine-readable. Please follow the hand print or machine print instructions. Use black ink.

Handwritten Example	Typed Example
0 1 2 3 4 5 6 7 8 9	0 1 2 3 4 5 6 7 8 9
Use black ink.	

Business partner number - This is a unique identifier assigned by the Department.

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

Line-by-Line Instructions

Enter all demographic information requested on the front of the coupon.

Line 1 - Total purchases. Enter the total amount of communications services purchased during this reporting period. Note that direct-to-home satellite services have a different tax rate than other services. If part of your total purchases includes direct-to-home satellite services, you must calculate this tax separately and report it on Line 2.

Line 2 - Tax due on direct-to-home satellite services. Multiply your total purchases of direct-to-home satellite services by the tax rate of 11.44 percent (.1144). Enter the result on Line 2. If **all** your purchases were direct-to-home satellite services, do not complete lines 3, 4, 5, or 6.

Line 3 - 4.92% state plus .15% gross receipts tax. Multiply your total purchases of communications services (excluding direct-to-home satellite services, if any) by the 5.07 percent (.0507) rate, which is comprised of the 4.92 percent state and .15 percent gross receipts tax rates. Enter the result on Line 3. If your purchases qualify for the partial exemption for residential services, enter zero.

Line 4 - Gross receipts tax. Multiply your total purchases of communications services (excluding direct-to-home satellite services, if any) by the gross receipts tax rate of 2.37 percent (.0237). Enter the result on Line 4.

Lines 5a and 5b - Local tax for jurisdiction. Multiply your total purchases of communications services (excluding direct-to-home satellite services, if any) by the local tax rate of the jurisdiction where the services were used. To verify the current local rate for your service address, visit the Department's website at:

floridarevenue.com/taxes/pointmatch, and input the address. You may also call Taxpayer Services at 850-488-6800. Write the name of the taxing jurisdiction and the tax amount on Line 5a. If you have locations in more than one jurisdiction, you must calculate the tax for each one separately and report the local tax on a separate line (Line 5b). If you need to report more than two locations, contact Taxpayer Services.

Line 6 - Total local tax. Enter the total of Lines 5a and 5b.

Line 7 - Total tax due. Add lines 2, 3, 4, and 6. This is the total amount of communications services tax due. Enter this amount in Line 7 on the front and back of the coupon.

Line 8 - Penalty. A 10 percent (.10) penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 7 by the applicable penalty percentage and enter the result.

Line 9 - Interest. Interest is due on late payments, from the date tax is due 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. Obtain current interest rates from our website. Multiply Line 7 by the applicable interest rate and enter the result.

Line 10 - Total amount due with return. Add lines 7, 8, and 9 and enter the result. Enclose a check for this amount, payable to the Florida Department of Revenue.

Signature. The return must be signed. **Failure to sign the return will delay processing.**

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our website at: **floridarevenue.com** and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

	US DOLLARS					•	CENTS	
1. Total purchases						•		
2. Tax due on direct-to-home satellite services						•		
3. 4.92% state plus .15% gross receipts tax (combined 5.07%)						•		
4. Gross receipts tax						•		
5.a. Local tax for jurisdiction						•		
5.b. Local tax for jurisdiction						•		
6. Total local tax (add Lines 5a and 5b)						•		
7. Total tax due (add Lines 2, 3, 4, and 6). Enter this amount in Line 7 on front of coupon.						•		

Check here if this is your final return.

Under penalties of perjury, I hereby certify that this return has been examined by me and to the best of my knowledge and belief is a true and complete return.

Taxpayer's name (type or print)		Telephone number	
Taxpayer's signature		Date	
Address			
City/State/ZIP			
Preparer's name (type or print)		Telephone number	
Preparer's signature		Date	