

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 numbers 0-9

Use black ink.

Table with 12 rows for tax calculations, including US Dollars and Cents columns.

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 for authorization signatures and contact information.

Payment Coupon

DO NOT DETACH

DR-700016 R. 05/22

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 and Reporting Period fields

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

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 .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 | | | 0.0750 | |
| Alachua | | | 0.0582 | |
| Archer | | | 0.0582 | |
| Gainesville | | | 0.0617 | |
| Hawthorne | | | 0.0582 | |
| High Springs | | | 0.0582 | |
| La Crosse | | | 0.0402 | |
| Micanopy | | | 0.0570 | |
| Newberry | | | 0.0582 | |
| Waldo | | | 0.0582 | |
| 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 | |
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| 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 | |
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| 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 | | | 0.0280 | |
| Everglades City | | | 0.0460 | |
| Marco Island | | | 0.0280 | |
| Naples | | | 0.0592 | |
| COLUMBIA | | | | |
| Unincorporated area | | | 0.0582 | |
| Fort White | | | 0.0120 | |
| Lake City | | | 0.0582 | |
| 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 | | | 0.0150 | |
| Apalachicola | | | 0.0420 | |
| Carrabelle | | | 0.0642 | |
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| 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 | | | 0.0244 | |
| Clewiston | | | 0.0582 | |
| La Belle | | | 0.0482 | |
| HERNANDO | | | | |
| Unincorporated area | | | 0.0214 | |
| Brooksville | | | 0.0552 | |
| HIGHLANDS | | | | |
| Unincorporated area | | | 0.0274 | |
| Avon Park | | | 0.0612 | |
| Lake Placid | | | 0.0612 | |
| Sebring | | | 0.0612 | |
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| 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 | |
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| 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 | |
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| 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 | |
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| 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 | |
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| 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 | | | 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 | |
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| 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 .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 .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 | | | 0.0552 | |
| Daytona Beach | | | 0.0552 | |
| Daytona Beach Shores | | | 0.0552 | |
| DeBary | | | 0.0552 | |
| DeLand | | | 0.0552 | |
| Deltona | | | 0.0652 | |
| Edgewater | | | 0.0552 | |
| Flagler Beach | | | 0.0540 | |
| Holly Hill | | | 0.0552 | |
| Lake Helen | | | 0.0552 | |
| New Smyrna Beach | | | 0.0552 | |
| Oak Hill | | | 0.0552 | |
| 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 | | | 0.0582 | |
| Sopchoppy | | | 0.0180 | |
| St. Marks | | | 0.0570 | |
| WALTON | | | | |
| Unincorporated area | | | 0.0130 | |
| DeFuniak Springs | | | 0.0542 | |
| Freeport | | | 0.0190 | |
| Paxton | | | 0.0320 | |
| WASHINGTON | | | | |
| Unincorporated area | | | 0.0264 | |
| 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 .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 (.0492) and gross receipts tax rate (.0015) | .0507 | 5. Gross receipts tax rate (.0237) | .0237 | | |
| 3. State 4.92% plus .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. |
| | .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 | | | 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 | 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 | 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) | |
| 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: | | | | | | |
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| 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. 05/22
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 percent state portion and the .15 percent gross receipts portion of the tax. Residential service is subject to the 2.37 percent 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 percent (.0492). The total rate for the gross receipts portion is 2.52 percent (.0252), which is composed of .15 percent (.0015) and 2.37 percent (.0237). The rate for direct-to-home satellite services is 11.44 percent (.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.

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. 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.

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 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the total amount due. See chart 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 the Department's website at floridarevenue.com/taxes/rates.
- Call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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 percent state and .15 percent 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 percent 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 .75 percent (.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a .75 percent (.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 .25 percent (.0025) collection allowance.
- Direct pay permit holders do not receive a collection allowance on amounts accrued but not collected from customers.

Line 7 - Net communications services tax due. Subtract Line 6 from Line 5 and enter the result.

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

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 percent state tax and .15 percent 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 percent state portion and the .15 percent 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 percent gross receipts tax and local tax.

Column C - Taxable sales subject to 2.37 percent 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 percent state tax and .15 percent gross receipts tax.

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

Line 2 - State tax rate (.0492) and gross receipts tax rate (.0015). The state tax rate of .0507 is preprinted. This rate is comprised of both the 4.92 percent state portion and the .15 percent gross receipts portion.

Line 3 - State tax due. Enter the total 4.92 percent state tax plus the .15 percent 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 percent gross receipts tax.

Line 4 - Taxable sales. Enter the grand total from Schedule I, Column C.

Line 5 - Gross receipts tax rate. The gross receipts tax rate of .0237 is preprinted.

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 .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 .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 percent, which is a combination of the 4.92 percent state portion and the .15 percent 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 .0075 by the tax collected and/or accrued for sales being decreased in Column B.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column B.

Column E - Adjustment amount. Subtract Column D from the tax collected and/or accrued for the sales reported in Column B, and enter the result.

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 percent), but should have been reported in Jurisdiction B (tax rate 2.10 percent). Calculate the change (decrease) in taxable sales for Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by its current tax rate. (EX: \$1,113.09 divided by .0110 = \$101,190.00). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction B by dividing the tax due originally reported in Jurisdiction A by the current tax rate for Jurisdiction B. (EX: \$1,113.09 divided by .0210 = \$53,004.29).

Example 2: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10 percent), but should have been reported in Jurisdiction A (tax rate 1.10 percent). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

If you are using a database that does not meet the requirements of 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 percent) but should have been reported in Jurisdiction B (tax rate 2.10 percent). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10 percent) 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 percent) 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 percent), but should have been reported in Jurisdiction A (tax rate 1.10 percent). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

Column G - Rate. Enter the appropriate local rate for the applied period you are adjusting.

Column H - Collection allowance adjustment. Collection allowance adjustments are required for all transfers of tax between jurisdictions and any transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an **increase** in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column H.

When a jurisdictional transfer results in a transfer to a jurisdiction with the same or higher tax rate, the collection allowance adjustment must be capped at the amount claimed on the original return (i.e., no additional collection allowance will be granted on additional tax due as a result of the transfer).

If Column F (Change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column H.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075

by the tax collected and/or accrued for sales being decreased in Column F.

- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column I - Adjustment amount. Subtract Column H from the tax collected and/or accrued for the sales reported in Column F, and enter the result. 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 siting 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 percent 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 .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column O - Adjustment amount. Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result. 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.