



# Communications Services Use Tax Return

DR-700019

R. 01/17

Rule 12A-19.100

Florida Administrative Code

Effective 01/17

## General Information and Instructions

This form is for reporting use tax only. For more information, see "Who must file a use tax return?" Registered communications services providers should not use this form. Registered providers must file Form DR-700016.

### Who must file a use tax return?

If you purchase communications services from a seller that does not collect tax, you are required to report and remit use tax. Complete this form, detach the coupon, and send it with your payment to the Department of Revenue. If you are no longer purchasing taxable services, check the box on the reverse side of the coupon to indicate that this is your final return.

**Note: Registered communications services providers should not use this form. Registered providers must file Form DR-700016 Florida Communications Services Return, to report tax.**

### 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; and
- a local portion imposed by s. 202.19, F.S.

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

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

### Partial exemption for residential service

Communications services sold to a residential household are exempt from the state portion (4.92 percent) and the .15 percent gross receipts portion of the tax. This 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. Residential service is subject to the 2.37 percent gross receipts tax and local tax.

### What is the tax rate?

Except for direct-to-home satellite services, the communications services tax rate includes a state portion, a gross receipts portion, and a local portion. 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). Each local taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local rates, visit the Department's website at [www.myflorida.com/dor/taxes/cst.html](http://www.myflorida.com/dor/taxes/cst.html) or call Taxpayer Services at 800-352-3671. Direct-to-home satellite services are taxed at 11.44 percent (.1144).

### When is the use tax return due and payable?

The filing frequency is semiannual (June and December). Returns and payments for the reporting period ending June 30 are due on July 1 and late after July 20. Returns and payments for the reporting period ending December 31 are due on January 1 and late after January 20. However, if the 20th falls on a Saturday, Sunday, or state or federal holiday, returns and payments are not considered late if postmarked on the first business day following the 20th. Penalty and interest are due on late payments. See line-by-line instructions for more information.

### 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

## Florida Communications Services Use Tax Return

Detach coupon and mail with check.

FROM:

REPORTING PERIOD:

TO:

# DR-700019

Name  
Address  
City/St/ZIP

**DOR USE ONLY**

/   /

postmark or hand-delivery date

DR-700019

R. 01/17

	US DOLLARS				CENTS	
7. Amount due from Line 7 on reverse side	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
8. Penalty	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
9. Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
10. Total amount due with return	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
FEIN	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
SSN (if no FEIN)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Business Partner Number	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

## How can I get more information?

If you have questions about this form or the filing requirements for this tax, contact Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

## 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 find the local tax rate for your jurisdiction, go to our website at [www.myflorida.com/dor/taxes/cst.html](http://www.myflorida.com/dor/taxes/cst.html). If you are unsure of your taxing jurisdiction, click on "Address Lookup." If you do not have Internet access, contact Taxpayer Services. 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 [www.myflorida.com/dor](http://www.myflorida.com/dor) 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	