



Florida Communications Services Tax Return

Name Address City/State/ZIP

BUSINESS PARTNER NUMBER

FEIN

Check here if you are discontinuing your business and this is your final return.

FROM: REPORTING PERIOD TO: (Month, Day, Year)

Handwritten Example 0123456789 Typed Example 0123456789 Use black ink.

Table with 12 rows of tax items and columns for 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].

Payment Coupon

DO NOT DETACH

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)

Business Partner Number 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

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



## 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](http://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](http://floridarevenue.com/taxes/filepay).

## Instructions for Form DR-700016

*Instructions for Completing the Florida Communications Services Tax Return* (Form DR-700016N) are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Communications Services Tax section.



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
<b>ALACHUA</b>				
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	
<b>BAKER</b>				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
<b>BAY</b>				
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	
<b>BRADFORD</b>				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
<b>BREVARD</b>				
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	
<b>PAGE TOTAL</b>				



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<b>BROWARD</b>				
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	
<b>CALHOUN</b>				
Unincorporated area			0.0264	
Altha			0.0602	
Blountstown			0.0602	
<b>CHARLOTTE</b>				
Unincorporated area			0.0582	
Punta Gorda			0.0582	
<b>CITRUS</b>				
Unincorporated area			0.0224	
Crystal River			0.0522	
Inverness			0.0532	
<b>PAGE TOTAL</b>				



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<b>CLAY</b>				
Unincorporated area			0.0672	
Green Cove Springs			0.0602	
Keystone Heights			0.0602	
Orange Park			0.0602	
Penney Farms			0.0602	
<b>COLLIER</b>				
Unincorporated area			0.0210	
Everglades City			0.0390	
Marco Island			0.0210	
Naples			0.0522	
<b>COLUMBIA</b>				
Unincorporated area			0.0612	
Fort White			0.0150	
Lake City			0.0612	
<b>DESOTO</b>				
Unincorporated area			0.0314	
Arcadia			0.0602	
<b>DIXIE</b>				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
<b>DUVAL</b>				
Atlantic Beach			0.0602	
Baldwin			0.0702	
Jacksonville Beach			0.0602	
Jax Duval (City of Jacksonville)			0.0602	
Neptune Beach			0.0602	
<b>ESCAMBIA</b>				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
<b>FLAGLER</b>				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
<b>FRANKLIN</b>				
Unincorporated area			0.0180	
Apalachicola			0.0450	
Carrabelle			0.0672	
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<b>GADSDEN</b>				
Unincorporated area			0.0264	
Chattahoochee			0.0602	
Greensboro			0.0592	
Gretna			0.0482	
Havana			0.0602	
Midway			0.0450	
Quincy			0.0602	
<b>GILCHRIST</b>				
Unincorporated area			0.0234	
Bell			0.0500	
Fanning Springs			0.0612	
Trenton			0.0572	
<b>GLADES</b>				
Unincorporated area			0.0244	
Moore Haven			0.0180	
<b>GULF</b>				
Unincorporated area			0.0234	
Port St. Joe			0.0572	
Wewahitchka			0.0572	
<b>HAMILTON</b>				
Unincorporated area			0.0090	
Jasper			0.0540	
Jennings			0.0570	
White Springs			0.0560	
<b>HARDEE</b>				
Unincorporated area			0.0184	
Bowling Green			0.0560	
Wauchula			0.0560	
Zolfo Springs			0.0282	
<b>HENDRY</b>				
Unincorporated area			0.0274	
Clewiston			0.0612	
La Belle			0.0512	
<b>HERNANDO</b>				
Unincorporated area			0.0214	
Brooksville			0.0552	
<b>HIGHLANDS</b>				
Unincorporated area			0.0274	
Avon Park			0.0612	
Lake Placid			0.0612	
Sebring			0.0612	
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<b>HILLSBOROUGH</b>				
Unincorporated area			0.0480	
Plant City			0.0652	
Tampa			0.0602	
Temple Terrace			0.0620	
<b>HOLMES</b>				
Unincorporated area			0.0264	
Bonifay			0.0662	
Esto			0.0160	
Noma			0.0090	
Ponce De Leon			0.0350	
Westville			0.0170	
<b>INDIAN RIVER</b>				
Unincorporated area			0.0244	
Fellsmere			0.0582	
Indian River Shores			0.0582	
Orchid			0.0270	
Sebastian			0.0582	
Vero Beach			0.0572	
<b>JACKSON</b>				
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	
<b>JEFFERSON</b>				
Unincorporated area			0.0164	
Monticello			0.0500	
<b>LAFAYETTE</b>				
Unincorporated area			0.0234	
Mayo			0.0250	
<b>LAKE</b>				
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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<b>LAKE - continued</b>				
Leesburg			0.0582	
Mascotte			0.0582	
Minneola			0.0582	
Montverde			0.0570	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
<b>LEE</b>				
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	
<b>LEON</b>				
Unincorporated area			0.0602	
Tallahassee			0.0690	
<b>LEVY</b>				
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	
<b>LIBERTY</b>				
Unincorporated area			0.0140	
Bristol			0.0602	
<b>MADISON</b>				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
<b>MANATEE</b>				
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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<b>MARION</b>				
Unincorporated area			0.02235	
Bellevue			0.0562	
Dunnellon			0.0572	
McIntosh			0.0572	
Ocala			0.0572	
Reddick			0.0180	
<b>MARTIN</b>				
Unincorporated area			0.0214	
Indiantown			0.0552	
Jupiter Island			0.0552	
Ocean Breeze			0.0250	
Sewalls Point			0.0342	
Stuart			0.0552	
<b>MIAMI-DADE</b>				
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	
Pincrest			0.0602	
South Miami			0.0572	
Sunny Isles Beach			0.0572	
Surfside			0.0572	
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<b>MIAMI-DADE - continued</b>				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0572	
<b>MONROE</b>				
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0612	
Layton			0.0090	
Marathon			0.0612	
<b>NASSAU</b>				
Unincorporated area			0.0244	
Callahan			0.0510	
Fernandina Beach			0.0572	
Hilliard			0.0582	
<b>OKALOOSA</b>				
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	
<b>OKEECHOBEE</b>				
Unincorporated area			0.0140	
Okeechobee			0.0570	
<b>ORANGE</b>				
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	
<b>OSCEOLA</b>				
Unincorporated area			0.0602	
Kissimmee			0.0602	
St. Cloud			0.0590	
<b>PAGE TOTAL</b>				



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<b>PALM BEACH</b>				
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	
<b>PASCO</b>				
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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<b>PINELLAS</b>				
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	
<b>POLK</b>				
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	
<b>PAGE TOTAL</b>				



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<b>PUTNAM</b>				
Unincorporated area			0.0244	
Crescent City			0.0570	
Interlachen			0.0582	
Palatka			0.0582	
Pomona Park			0.0582	
Welaka			0.0582	
<b>ST. JOHNS</b>				
Unincorporated area			0.0214	
Marineland			0.0070	
St. Augustine			0.0552	
St. Augustine Beach			0.0552	
<b>ST. LUCIE</b>				
Unincorporated area			0.0244	
Fort Pierce			0.0582	
Port St. Lucie			0.0582	
St. Lucie Village			0.0220	
<b>SANTA ROSA</b>				
Unincorporated area			0.0218	
Gulf Breeze			0.0582	
Jay			0.0570	
Milton			0.0642	
<b>SARASOTA</b>				
Unincorporated area			0.0542	
Longboat Key			0.0582	
North Port			0.0632	
Sarasota			0.0592	
Venice			0.0582	
<b>SEMINOLE</b>				
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	
<b>SUMTER</b>				
Unincorporated area			0.0234	
Bushnell			0.0562	
Center Hill			0.0572	
Coleman			0.0572	
Webster			0.0572	
Wildwood			0.0572	
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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
<b>SUWANNEE</b>				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
<b>TAYLOR</b>				
Unincorporated area			0.0244	
Perry			0.0622	
<b>UNION</b>				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
<b>VOLUSIA</b>				
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	
<b>WAKULLA</b>				
Unincorporated area			0.0612	
Sopchoppy			0.0210	
St. Marks			0.0600	
<b>WALTON</b>				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
<b>WASHINGTON</b>				
Unincorporated area			0.0264	
Caryville			0.0602	
Chipley			0.0622	
Ebro			0.0140	
Vernon			0.0620	
Wausau			0.0602	
<b>PAGE TOTAL</b>				
<b>GRAND TOTAL</b> (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 V, attach it to the tax return.  
See Instructions for completing this Schedule.

### Schedule V - Multistate Credits

Business name					Business partner number	
	Applied Period		Local Tax Credits	State Tax Credits	Gross Receipts Credits	Direct-to-Home Satellite
A. Local Jurisdiction	B. Beginning Date (MMDDYYYY)	C. Ending Date (MMDDYYYY)	D. Multistate Credits	E. Multistate Credits	F. Multistate Credits	G. Multistate Credits
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COUNTY:</b>						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
<b>COLUMN TOTALS:</b>						
<b>H. TOTAL CREDITS:</b> (Add totals of Columns D through G. Enter this amount on Page 1, Line 11.)						

#### Reference

The following document was mentioned in this form and is incorporated by reference in the rule indicated below. Forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

DR-700016N	Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)	Rule 12A-19.100, F.A.C.
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