

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

12A-19.100 Public Use Forms.

(1)(a) No change.

(b) Copies of these forms are available, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-200, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Department's TDD at 711, 1(800)367-8331 or (850)922-1115.

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
<u>1/26</u>	<u>January 2026 -</u>	<u>January 1, 2026 –</u>
1/25	January 2025 – <u>December 2025</u>	January 1, 2025 – <u>December 31, 2025</u>
01/24	January 2024 – December 2024	January 1, 2024 – December 31, 2024

Form Number	Title	Effective Date
(3) No change.		
(4)(a) DR-700016	Florida Communications Services Tax Return (R. <u>01/26</u> 01/25) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX+7779)	<u>01/26</u> 2/25
(b) DR-700016	Florida Communications Services Tax Return (R. <u>01/25</u> 01/24) (http://www.flrules.org/Gateway/reference.asp?No=Ref-17779+6350)	<u>02/25</u> 02/24

<u>(5)(a)</u> DR-700016N	Instructions for Completing the Florida Communications Services Tax (Form DR-700016) <u>(R. 01/26)</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17780)</u>	<u>01/26</u> 02/25
<u>(b)(5)</u> DR-700016N	Instructions for Completing the Florida Communications Services Tax (Form DR-700016) <u>(N. 01/25)</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-17780)</u>	02/25
(6) through (13)	No change.	

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 175.1015, 185.085, 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 3-25-20, 1-24-21, 8-15-21, 5-23-22, 1-16-23, 2-11-24, ____.