

Florida Department of Revenue
Tax Information Publication

TIP 01A01-18

Date Issued: Dec 01, 2001

**EFT and EDI Filers Will Not Receive
2002 Sales and Use Tax Coupon Booklets**

The records of this office indicate that you have been filing your Florida sales and use tax returns and paying applicable taxes electronically. Based upon this information, you will not be receiving a 2002 Sales and Use Tax Return (DR-15) coupon booklet and Instructions (DR-15N). This decision was made based upon your electronic filing and payment activity during the 2001 calendar year.

This action will result in savings to the State of Florida for the costs of printing the tax return coupon booklets and instructions, plus the mailing costs. If some unforeseen circumstances occur and you need the return coupon booklet, feel free to request one from the Department. (See "For More Information" section of this TIP.)

We have enclosed a 2002 Discretionary Sales Surtax Rate Sheet (Form DR-15DSS), which is normally sent with your coupon booklet. We do encourage you to secure a copy of the Sales and Use Tax Instructions (Form DR-15N), that is available on our Internet site at www.myflorida.com/dor or your local Department of Revenue Service Center (see back of Form DR-15DSS).

The following are the major law changes that are published in the 2002 sales and use tax instructions:

Beginning October 1, 2001, sales and use tax no longer applies to communications services. Customer bills issued by communications services dealers on or after October 1, 2001, are subject to communications services tax. Dealers must register for the tax using the Application to Collect and/or Report Tax in Florida (Form DR-1), and report the tax on the Communications

Services Tax Return (Form DR-700016). Communications services include telecommunications, cable, direct-to-home satellite, pagers, telephone charges by hotels and motels, facsimiles (when not provided in the course of professional or advertising services), and other related services. For more information, request TIP #01BER-01 by accessing www.myflorida.com/dor. Click on TAXES, then TIPS, then select Communications Services Tax.

The sale of facsimile (fax) services is now subject to the communications services tax. Persons charging customers to send or receive fax transmissions, when not provided in the course of professional or advertising services, must register to collect and remit communications services tax. Complete an Application to Collect and/or Report Tax in Florida (DR-1) to register.

Effective July 1, 2001, certain changes were made to the enterprise zone program. For more information, request TIP #01A01-06 by accessing www.myflorida.com/dor. Click on TAXES, then TIPS, then select Sales Tax.

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor. Or call Tax Information Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 (Florida only), or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.

