

**Florida Department of Revenue  
Tax Information Publication**

**TIP 04A19-07  
Date: Nov 24, 2004**

**COMMUNICATIONS SERVICES TAX  
FILING FREQUENCY CHANGED TO MONTHLY  
BEGINNING JANUARY 1, 2005**

The filing frequency for your communications services tax account has been changed. Beginning with the January 1, 2005, reporting period, you will be required to file monthly. This change in filing requirements is necessary because you paid more than \$1,000 in communications services tax during the period from July 1, 2003, through June 30, 2004.

You will receive a personalized communications services tax return (Form DR-700016) for the month of January and each month thereafter. Your January monthly tax return will be mailed during the third week of January. Taxpayers filing electronically, or who are required to file electronically, will not receive tax returns.

Monthly returns are due on the 1st and are late after the 20<sup>th</sup> day of the month following the reporting period. However, if the 20<sup>th</sup> falls on a Saturday, Sunday, federal or state holiday, returns are not considered late if postmarked on the first business day following the 20<sup>th</sup>. Your first monthly return will be for the reporting period January 1 through January 31, 2005, and will be due no later than February 22, 2005 (February 20 is a Sunday and February 21 is a federal holiday).

Although this new filing frequency is effective January 1, 2005, your return for the quarterly, semiannual, or annual reporting period ending December 31, 2004, is still due no later than January 20, 2005. Your last return for 2004 will be mailed to you in late December 2004, and must be filed timely to avoid possible late-filing penalty and interest charges.

The Department offers the convenience of using the Internet to file and/or pay communications services tax. If you would like to file and/or pay taxes electronically, please go to the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) and click on e-Services for more information.

References: Section 202.27, Florida Statutes; Rule 12A-19.020, Florida Administrative Code.

**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](http://www.myflorida.com/dor). Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 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, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.