

**Digital-to-Analog Television Converter Box Coupon Program<sup>1</sup>  
Digital Television Transition and Public Safety Act of 2005**

On February 17, 2009, federal law requires that all full-power television broadcast stations stop broadcasting in analog format and broadcast only in digital format. Depending on the television, a digital-to-analog television converter box may be needed to view broadcasts through a television.

The United States Congress created the Digital-to-Analog Television Converter Box Coupon Program (Program) for households wishing to use their analog television after February 17, 2009. This Program allows eligible United States households to obtain up to two coupons of \$40 each that can be used toward the purchase of an eligible converter box.

The \$40 payment by the federal government towards the purchase of a converter box is not subject to Florida sales and use tax. When a Florida dealer accepts the \$40 payment toward the purchase of qualifying equipment, the dealer should collect tax on the purchase price less the \$40 payment. Dealers who have already collected and remitted sales tax on the \$40 payment may apply for a refund of the tax after the dealer has refunded the tax to the purchaser. The dealer should include documentation establishing that the dealer refunded the tax to the purchaser with the dealer's application for refund.

**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.

Persons with hearing or speech impairments may 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.

---

<sup>1</sup> Please go to <https://www.dtv2009.gov/> and [www.fcc.gov/cgb/consumerfacts/digitaltv.html](http://www.fcc.gov/cgb/consumerfacts/digitaltv.html) for more information about this Program.