

**IMPORTANT INFORMATION FOR BUSINESSES  
OFFERING FAX SERVICE**

This publication clarifies that the service of sending or receiving a facsimile ("fax") is subject to Florida Communications Services Tax.

Florida's Communications Services Tax is comprised of both state and local taxes. The state tax is imposed at the rate of 9.17 percent, and the local tax varies by jurisdiction. A list of local tax rates is on our Internet site at [www.myflorida.com/dor/taxes/local\\_tax\\_rates.html](http://www.myflorida.com/dor/taxes/local_tax_rates.html). The state and local communications services tax must be separately itemized on customer billings.

Fax service is not subject to Communications Services Tax when the service is provided during the course of providing professional or advertising services.

A business that sells fax service must register with the Department as a communications services dealer. To register, go to our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) and click on e-services. If you do not have Internet access, you can fill out Form DR-1, Application to Collect and/or report Tax in Florida. See below for information about obtaining a copy of Form DR-1.

**References: Sections 202.11 and 202.12, Florida Statutes**

**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.