

Check here if payment was transmitted electronically.

Payment is due on the 1st and LATE

if postmarked or hand delivered after

Services Tax Return

Name

		Address	
BUSINESS PARTNER NUMBER	FEIN	City/State/ZIP Check here if you are discontinuing and this is your final return (see page	
FROM: REPORTING PERIOD	ro:		d Example 3 4 5 6 7 8 9
	Y Y Y Y	US Dollars	Cents
Tax due on sales subject to the state portion of the communications services tax (from Summary of Science).			
Tax due on sales subject to the gross receipts portice communications services tax (from Summary of Science).	on of the		
3. Tax due on sales subject to the local portion of the services tax (from Summary of Sched. I, Col. H, Lir	communications		
4. Tax due for direct-to-home satellite services (from S	Schedule II, Column C) 4.		
5. Total communications services tax (add Lines 1 thr	ough 4)5.		
6. Collection allowance. Rate:			
7. Net communications services tax due (subtract Lin	e 6 from Line 5)7.		
8. Penalty	8.		
9. Interest	9.		
Adjustments (from Schedule III, Column G and/or Schedule IV, Column U)	Check here		
11. Multistate credits (from Schedule V)	11.		
12. Amount due with return	12.		
AUTHORIZATION Under penalties of perjury, I declare that I have read this retrieve or print name	rurn and that the facts stated in it are true Authorized signature	e [ss. 92.525(2), 202.27(5), and 837.06, Florida	a Statutes]. Date
Preparer (type or print name)	Preparer's signature		Date
Contact name (type or print name)	Contact phone number	Contact e-mail address	
	changed and e	all schedules. DOR	
	Telephone numbe New mailing addre	r: ()ess:	

Amount due

from Line 12





Where to send payments and returns

Make check payable to and send with return to: FLORIDA DEPARTMENT OF REVENUE PO BOX 6520 TALLAHASSEE FL 32314-6520

OI

File online via our Internet site at www.myflorida.com/dor

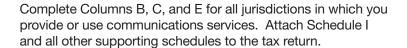
File electronically . . . it's easy!

The Department maintains a free and secure Internet site to file and pay communications services tax. To enroll, go to the Department's Internet site at:

www.myflorida.com/dor



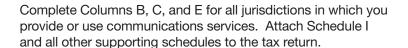
Business name Business partner number A. В. C D. E. Local jurisdiction Taxable sales Taxable sales subject Local tax rates Local tax due subject to state tax to local taxes **ALACHUA** 0.0710 Unincorporated area Alachua 0.0542 Archer 0.0542 Gainesville 0.0720 Hawthorne 0.0542 0.0542 **High Springs** La Crosse 0.0362 Micanopy 0.0530 0.0440 Newberry Waldo 0.0542 **BAKER** Unincorporated area 0.0234 Glen St. Mary 0.0580 0.0652 Macclenny BAY Unincorporated area 0.0214 0.0552 Callaway Cedar Grove 0.0522 Lynn Haven 0.0552 Mexico Beach 0.0318 Panama City 0.0552 Panama City Beach 0.0552 Parker 0.0552 Springfield 0.0552 **BRADFORD** Unincorporated area 0.0124 0.0360 Brooker Hampton 0.0280 0.0170 Lawtey 0.0582 Starke **BREVARD** Unincorporated area 0.0522 Cape Canaveral 0.0522 Cocoa 0.0522 Cocoa Beach 0.0522 Grant-Valkaria 0.0522 Indialantic 0.0620 Indian Harbour Beach 0.0522 Malabar 0.0522 Melbourne 0.0593 Melbourne Beach 0.0522 Melbourne Village 0.0522 Palm Bay 0.0522 Palm Shores 0.0480 Rockledge 0.0522 Satellite Beach 0.0522 0.0542 Titusville West Melbourne 0.0552 PAGE TOTAL





Schedule I - State, Gross Receipts, and Local Taxes Due

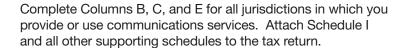
Business name Business partner number A. B. C. D. E. Local jurisdiction Taxable sales subject Taxable sales Local tax rates Local tax due subject to state tax to local taxes **BROWARD** Unincorporated area 0.0522 Coconut Creek 0.0522 Cooper City 0.0480 **Coral Springs** 0.0522 Dania Beach 0.0532 Davie 0.0520 Deerfield Beach 0.0522 Fort Lauderdale 0.0522 Hallandale Beach 0.0522 Hillsboro Beach 0.0120 Hollywood 0.0522 Lauderdale Lakes 0.0532 Lauderdale-by-the-Sea 0.0522 Lauderhill 0.0522 Lazy Lake 0.0060 Lighthouse Point 0.0622 Margate 0.0532 Miramar 0.0522 North Lauderdale 0.0522 Oakland Park 0.0542 Parkland 0.0522 Pembroke Park 0.0522 Pembroke Pines 0.0542 Plantation 0.0522 Pompano Beach 0.0522 Sea Ranch Lakes 0.0522 Southwest Ranches 0.0522 Sunrise 0.0522 **Tamarac** 0.0522 West Park 0.0522 Weston 0.0522 Wilton Manors 0.0562 **CALHOUN** Unincorporated area 0.0234 Altha 0.0572 Blountstown 0.0572 CHARLOTTE Unincorporated area 0.0582 Punta Gorda 0.0582 **CITRUS** Unincorporated area 0.0224 Crystal River 0.0522 Inverness 0.0532





Schedule I - State, Gross Receipts, and Local Taxes Due

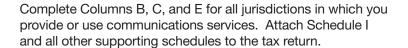
Business name Business partner number A. B. C. D. E. Local jurisdiction Taxable sales subject Local tax rates Taxable sales Local tax due subject to state tax to local taxes **CLAY** Unincorporated area 0.0652 Green Cove Springs 0.0582 Keystone Heights 0.0460 Orange Park 0.0582 Penney Farms 0.0582 **COLLIER** Unincorporated area 0.0210 **Everglades City** 0.0390 Marco Island 0.0522 **Naples** 0.0330 **COLUMBIA** Unincorporated area 0.0190 Fort White 0.0120 Lake City 0.0582 **DESOTO** Unincorporated area 0.0294 Arcadia 0.0582 DIXIE Unincorporated area 0.0234 Cross City 0.0300 Horseshoe Beach 0.0670 **DUVAL** Atlantic Beach 0.0582 Baldwin 0.0682 Jacksonville Beach 0.0582 Jax Duval (City of Jacksonville) 0.0582 Neptune Beach 0.0582 **ESCAMBIA** Unincorporated area 0.0274 Century 0.0300 Pensacola 0.0612 **FLAGLER** Unincorporated area 0.0254 Beverly Beach 0.0580 Bunnell 0.0645 Flagler Beach 0.0580 Marineland 0.0110 Palm Coast 0.0592 **FRANKLIN** Unincorporated area 0.0150 Apalachicola 0.0420 Carrabelle 0.0642





Schedule I - State, Gross Receipts, and Local Taxes Due

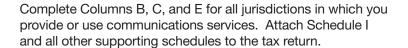
Business partner number Business name A. B. C. D. E. Local jurisdiction Taxable sales Taxable sales subject Local tax rates Local tax due subject to state tax to local taxes **GADSDEN** Unincorporated area 0.0234 Chattahoochee 0.0572 Greensboro 0.0562 Gretna 0.0452 Havana 0.0572 Midway 0.0420 Quincy 0.0572 **GILCHRIST** Unincorporated area 0.0234 Bell 0.0500 **Fanning Springs** 0.0612 Trenton 0.0572 **GLADES** Unincorporated area 0.0244 Moore Haven 0.0180 **GULF** Unincorporated area 0.0104 Port St. Joe 0.0572 Wewahitchka 0.0572 **HAMILTON** Unincorporated area 0.0090 Jasper 0.0540 **Jennings** 0.0570 White Springs 0.0560 **HARDEE** Unincorporated area 0.0184 **Bowling Green** 0.0382 Wauchula 0.0560 Zolfo Springs 0.0282 **HENDRY** Unincorporated area 0.0244 Clewiston 0.0582 La Belle 0.0482 **HERNANDO** Unincorporated area 0.0170 Brooksville 0.0552 Weeki Wachee 0.0040 **HIGHLANDS** Unincorporated area 0.0244 Avon Park 0.0582 Lake Placid 0.0582 Sebring 0.0582





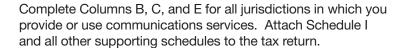
Schedule I - State, Gross Receipts, and Local Taxes Due

Business partner number Business name A. B. C. D. E. Local jurisdiction Taxable sales subject Local tax rates Taxable sales Local tax due subject to state tax to local taxes HILLSBOROUGH Unincorporated area 0.0460 Plant City 0.0632 Tampa 0.0582 Temple Terrace 0.0600 **HOLMES** Unincorporated area 0.0244 **Bonifay** 0.0642 Esto 0.0140 0.0070 Noma Ponce De Leon 0.0330 0.0150 Westville **INDIAN RIVER** Unincorporated area 0.0244 Fellsmere 0.0582 **Indian River Shores** 0.0340 Orchid 0.0270 Sebastian 0.0582 Vero Beach 0.0572 **JACKSON** Unincorporated area 0.0254 Alford 0.0220 Bascom 0.0202 Campbellton 0.0592 Cottondale 0.0592 Graceville 0.0592 Grand Ridge 0.0592 Greenwood 0.0592 Jacob City 0.0070 Malone 0.0592 Marianna 0.0592 0.0400 Sneads **JEFFERSON** Unincorporated area 0.0164 Monticello 0.0500 **LAFAYETTE** Unincorporated area 0.0234 Mayo 0.0250 **LAKE** Unincorporated area 0.0254 Astatula 0.0500 Clermont 0.0582 **Eustis** 0.0582 Fruitland Park 0.0582 Groveland 0.0582 Howey-in-the-Hills 0.0582 Lady Lake 0.0582



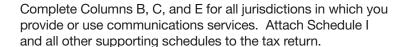


Business name Business partner number A. B. C. D. E. Local jurisdiction Taxable sales Taxable sales subject Local tax rates Local tax due subject to state tax to local taxes LAKE - continued Leesburg 0.0582 Mascotte 0.0582 Minneola 0.0582 Montverde 0.0240 Mount Dora 0.0582 Tavares 0.0592 Umatilla 0.0582 LEE Unincorporated area 0.0361 **Bonita Springs** 0.0182 Cape Coral 0.0412 Fort Myers 0.0522 Fort Myers Beach 0.0522 Sanibel 0.0522 LEON Unincorporated area 0.0602 Tallahassee 0.0629 LEVY Unincorporated area 0.0234 Bronson 0.0300 Cedar Key 0.0260 Chiefland 0.0572 **Fanning Springs** 0.0612 Inglis 0.0572 Otter Creek 0.0120 Williston 0.0572 Yankeetown 0.0622 LIBERTY Unincorporated area 0.0120 Bristol 0.0582 MADISON Unincorporated area 0.0264 Greenville 0.0542 Lee 0.0602 Madison 0.0602 **MANATEE** Unincorporated area 0.0214 Anna Maria 0.0552 Bradenton 0.0602 Bradenton Beach 0.0602 Holmes Beach 0.0552 Longboat Key 0.0552 Palmetto 0.0572 **PAGE TOTAL**



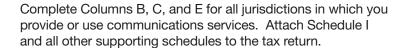


Business partner number Business name A. B. C. D. E. Local jurisdiction Taxable sales subject Local tax rates Taxable sales Local tax due subject to state tax to local taxes MARION Unincorporated area 0.02035 0.0542 Belleview Dunnellon 0.0552 McIntosh 0.0160 Ocala 0.0552 Reddick 0.0160 MARTIN Unincorporated area 0.0214 Jupiter Island 0.0552 Ocean Breeze Park 0.0250 Sewalls Point 0.0342 Stuart 0.0552 MIAMI-DADE Unincorporated area 0.0572 Aventura 0.0570 Bal Harbour Village 0.0572 Bay Harbour Islands 0.0572 Biscayne Park 0.0490 Coral Gables 0.0572 Cutler Bay 0.0572 Doral 0.0572 El Portal 0.0610 Florida City 0.0592 Golden Beach 0.0262 Hialeah 0.0627 Hialeah Gardens 0.0572 Homestead 0.0592 Indian Creek Village 0.0120 Islandia 0.0050 Key Biscayne 0.0572 Medley 0.0672 Miami 0.0572 Miami Beach 0.0572 Miami Gardens 0.0572 Miami Lakes 0.0572 Miami Shores Village 0.0622 Miami Springs 0.0572 North Bay Village 0.0540 North Miami 0.0572 North Miami Beach 0.0572 Opa-locka 0.0572 Palmetto Bay 0.0572 Pinecrest 0.0602 South Miami 0.0572 Sunny Isles Beach 0.0572 Surfside 0.0572 **PAGE TOTAL**



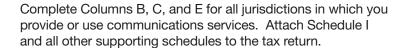


Business partner number Business name A. B. C. D. E. Local jurisdiction Taxable sales subject Local tax rates Taxable sales Local tax due subject to state tax to local taxes MIAMI-DADE - continued Sweetwater 0.0572 Virginia Gardens 0.0572 West Miami 0.0490 **MONROE** Unincorporated area 0.0254 Islamorada 0.0612 Key Colony Beach 0.0600 Key West 0.0590 Layton 0.0090 Marathon 0.0612 NASSAU Unincorporated area 0.0244 Callahan 0.0510 Fernandina Beach 0.0572 Hilliard 0.0582 OKALOOSA Unincorporated area 0.0230 Cinco Bayou 0.0512 Crestview 0.0522 Destin 0.0522 Fort Walton Beach 0.0562 Laurel Hill 0.0280 Mary Esther 0.0502 Niceville 0.0550 Shalimar 0.0500 Valparaiso 0.0522 **OKEECHOBEE** Unincorporated area 0.0140 Okeechobee 0.0570 **ORANGE** Unincorporated area 0.0528 Apopka 0.0642 Bay Lake 0.0030 Belle Isle 0.0552 Eatonville 0.0552 Edgewood 0.0552 Lake Buena Vista 0.0030 Maitland 0.0552 Oakland 0.0552 Ocoee 0.0552 Orlando 0.0552 Windermere 0.0552 Winter Garden 0.0552 Winter Park 0.0602 **OSCEOLA** Unincorporated area 0.0572 Kissimmee 0.0572 St. Cloud 0.0560 PAGE TOTAL



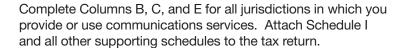


Business partner number Business name A. B. C. D. E. Local jurisdiction Taxable sales subject Local tax rates Taxable sales Local tax due subject to state tax to local taxes PALM BEACH Unincorporated area 0.0602 **Atlantis** 0.0540 Belle Glade 0.0542 **Boca Raton** 0.0572 Boynton Beach 0.0552 **Briny Breezes** 0.0552 Cloud Lake 0.0262 Delray Beach 0.0552 Glen Ridge 0.0552 Golf 0.0552 Greenacres 0.0674 Gulf Stream 0.0552 Haverhill 0.0290 Highland Beach 0.0552 Hypoluxo 0.0622 Juno Beach 0.0552 Jupiter 0.0552 Jupiter Inlet Colony 0.0030 Lake Clarke Shores 0.0552 Lake Park 0.0562 Lake Worth 0.0552 Lantana 0.0572 Loxahatchee Groves 0.0552 Manalapan 0.0190 Mangonia Park 0.0592 North Palm Beach 0.0552 Ocean Ridge 0.0230 Pahokee 0.0552 Palm Beach 0.0552 Palm Beach Gardens 0.0180 Palm Beach Shores 0.0582 Palm Springs 0.0562 Riviera Beach 0.0552 Royal Palm Beach 0.0552 South Bay 0.0540 South Palm Beach 0.0590 Tequesta 0.0552 Wellington 0.0552 West Palm Beach 0.0572 **PASCO** Unincorporated area 0.0244 Dade City 0.0582 **New Port Richey** 0.0622 Port Richey 0.0570 San Antonio 0.0140 St. Leo 0.0582 0.0612 Zephyrhills **PAGE TOTAL**



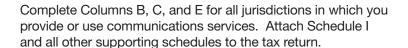


Business name Business partner number A. B. C. D. E. Local jurisdiction Taxable sales subject Local tax rates Taxable sales Local tax due subject to state tax to local taxes **PINELLAS** 0.0582 Unincorporated area 0.0582 Belleair Belleair Beach 0.0660 Belleair Bluffs 0.0582 0.0300 Belleair Shore Clearwater 0.0572 0.0592 Dunedin Gulfport 0.0672 Indian Rocks Beach 0.0290 0.0582 Indian Shores Kenneth City 0.0570 0.0622 Largo Madeira Beach 0.0632 North Redington Beach 0.0572 Oldsmar 0.0642 Pinellas Park 0.0600 Redington Beach 0.0600 **Redington Shores** 0.0582 0.0712 Safety Harbor Seminole 0.0582 0.0632 South Pasadena St. Petersburg 0.0622 St. Pete Beach 0.0630 0.0632 **Tarpon Springs** Treasure Island 0.0292 **POLK** 0.0582 Unincorporated area Auburndale 0.0582 0.0672 **Bartow** 0.0412 Davenport 0.0632 Dundee 0.0602 Eagle Lake Fort Meade 0.0592 Frostproof 0.0592 Haines City 0.0582 Highland Park 0.0060 Hillcrest Heights 0.0170 Lake Alfred 0.0522 Lake Hamilton 0.0432 0.0582 Lake Wales 0.0703 Lakeland Mulberry 0.0582 0.0582 Polk City 0.0692 Winter Haven **PAGE TOTAL**



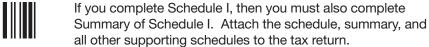


Business name Business partner number A. B. C. D. E. Local jurisdiction Taxable sales subject Local tax rates Taxable sales Local tax due subject to state tax to local taxes **PUTNAM** Unincorporated area 0.0244 Crescent City 0.0570 Interlachen 0.0582 Palatka 0.0582 Pomona Park 0.0582 Welaka 0.0582 ST. JOHNS Unincorporated area 0.0184 Hastings 0.0522 Marineland 0.0040 St. Augustine 0.0522 St. Augustine Beach 0.0522 ST. LUCIE Unincorporated area 0.0214 Fort Pierce 0.0552 Port St. Lucie 0.0180 St. Lucie Village 0.0190 SANTA ROSA Unincorporated area 0.0188 Gulf Breeze 0.0230 Jay 0.0160 0.0612 Milton SARASOTA Unincorporated area 0.0542 Longboat Key 0.0582 North Port 0.0632 Sarasota 0.0592 Venice 0.0582 **SEMINOLE** Unincorporated area 0.0572 Altamonte Springs 0.0726 Casselberry 0.0602 Lake Mary 0.0582 Longwood 0.0612 Oviedo 0.0616 Sanford 0.0760 Winter Springs 0.0652 **SUMTER** Unincorporated area 0.0234 Bushnell 0.0562 Center Hill 0.0572 Coleman 0.0572 Webster 0.0360 Wildwood 0.0572 **PAGE TOTAL**





Business partner number Business name A. B. C. D. E. Local jurisdiction Taxable sales subject Local tax rates Taxable sales Local tax due subject to state tax to local taxes **SUWANNEE** 0.0244 Unincorporated area 0.0520 Branford Live Oak 0.0620 **TAYLOR** 0.0244 Unincorporated area 0.0622 Perry **UNION** Unincorporated area 0.0234 Lake Butler 0.0560 0.0050 Raiford 0.0550 Worthington Springs **VOLUSIA** Unincorporated area 0.0552 0.0552 Daytona Beach Daytona Beach Shores 0.0552 0.0552 DeBary DeLand 0.0552 Deltona 0.0652 0.0552 Edgewater Flagler Beach 0.0540 0.0552 Holly Hill Lake Helen 0.0552 New Smyrna Beach 0.0552 Oak Hill 0.0380 Orange City 0.0552 Ormond Beach 0.0552 Pierson 0.0540 Ponce Inlet 0.0572 0.0552 Port Orange South Daytona 0.0602 WAKULLA 0.0244 Unincorporated area Sopchoppy 0.0180 St. Marks 0.0570 WALTON 0.0130 Unincorporated area DeFuniak Springs 0.0542 0.0190 Freeport Paxton 0.0320 WASHINGTON 0.0234 Unincorporated area Caryville 0.0572 0.0592 Chipley 0.0110 Ebro Vernon 0.0590 0.0572 Wausau **PAGE TOTAL** GRAND TOTAL (Carry forward to next page)





Bus	Sun iness name	nmary of Sched	ule I - State, Gr	oss Receipts, a	nd Local Taxes Business partner num	
Γ	F State	=	_	à. ceipts Tax	H Loca	l. Il Tax
1.	Taxable sales (Col. B grand total)		4. Taxable sales (Col. C grand total)			
2.	State tax rate	.068	5. Gross receipts tax rate	.0237		
3.	State tax due (Enter this amount on Page 1, Line 1)		6. Gross receipts tax due (Enter this amount on Page 1, Line 2)		7. Local tax due (Column E grand total). (Enter this amount on Page 1, Line 3)	

Complete this form, sign it, and mail it with your DR-700016 if:

The business name (legal entity) changed.

The business was closed.

The business was sold.

To report an address change, submit the information on the payment coupon (Page 1 of the return).

Closing or Sale of Business or Change of Legal Entity

	The legal entity changed on/ If you change your legal entity and are continuing to do business in Florida and the corporation is registered for communications services tax, you must complete a new Application to Collect and/or Report Tax in Florida (Form DR-1).
	The business was closed permanently on/
	Are you a corporation/partnership required to file communications services tax returns? Yes No
	FEIN Business partner number
	The business was sold on/ The new owner information is:
	Name of new owner: Telephone number of new owner: ()
	Mailing address of new owner:
	City:
Sign	ature of officer (required) Date Telephone number ()



Schedu	lle II - Direct-to-Home Satellite S	Services
Business name		Business partner number
A. Taxable Sales	B. Tax Rate	C. Net Tax Due Enter this amount on Page 1, Line 4.
	.1317	

	Schedule III - D	irect-to-Home	Satellite Service	es Adjustments	
Business name		Applied period		Business partner number	
A. Change in Reported Taxable Sales	B. Rate	C. Collection Allowance Adjustment	D. Adjustment Amount (Report credits in parentheses)	E. Penalty	F. Interest
G. TOTAL ADJUSTME	NITS (Add Calcumana D. I		number Doge 1 Line 10		



				Š	chedule I	Schedule IV - Adjustments	ents					
Business name				Applied period					Business partner number	rnumber		
		State Tax		Calculation			Гос	al Tax Ca	Local Tax Calculation		Penalty and Interest	Interest
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	<u>+</u>	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	Change in Reported Taxable in Sales		G. Rate +/	H. Collection Allowance Adjustment	Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest
COUNTY:			L									
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
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Gross Receipts Calculation	L. Change in Reported Taxable Sales (See Instructions)	orted is ins)	— Œ	M. Rate	Collective (See	N. Collection Allowance Adjustment (See Instructions)	Adjus (Report c	O. Adjustment Amount (Report credits in parentheses)	unt heses)	P. Penalty	- International Property of the Control of the Cont	Q. Interest
	Z	R. Net Tax Adjustments	ustmer	ts t		S. Penalty	+		T. Interest		U. Total Adjustments	ents
Penalty and Interest Calculation		(Add Cols. E, I, and O)	:, I, and			(Add Cols. J and P)		(Add	(Add Cols. K and Q)		(Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)	T. Enter this , Line 10.)
				-								



		Schedule	V - Multistat	e Credits		
Business name					Business partner number	
	Applied	Period	Local Tax Credits	State Tax Credits	Gross Receipts Credits	Direct-to-Home Satellite
A. Local Jurisdiction	B. Beginning Date (MMDDYYYY)	C. Ending Date (MMDDYYYY)	D. Multistate Credits	E. Multistate Credits	F. Multistate Credits	G. Multistate Credits
COUNTY:						
Unincorporated Area:					-	
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
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Unincorporated Area:						
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COLUMN TOTALS			this amount on Page 1			

Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)

General Information and Instructions

What is the communications services tax?

Communications services tax is imposed by Chapter 202, Florida Statutes. This tax includes a state portion, a gross receipts portion, and a local portion. The tax is imposed on voice, data, audio, video, or any other information or signal, including cable services that are transmitted by any medium.

The rate for the state portion is 6.8 percent (.068). The rate for the gross receipts portion is 2.37 percent (.0237). The rate for direct-to-home satellite services is 13.17 percent (.1317). Each taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. While state and gross receipts tax rates stay fairly constant, local rates can change frequently. To verify current rates, visit the Department's Internet site at www.myflorida.com/dor.

Examples of services subject to the tax include:

- Local, long distance, or toll telephone.
- Cable television.
- Direct-to-home satellite.
- Mobile communications.
- Private communications.
- Pager and beeper.
- Telephone charge made by a hotel or motel.
- Facsimiles (fax), when not provided in the course of professional or advertising services.
- Telex, telegram, and teletypewriter.

Examples of services not subject to the tax include:

- Information services (these services may include electronic publishing, web-hosting services, or end user 900-number services).
- Internet access services, electronic mail services, electronic bulletin board services, or similar online computer services.
- · Sale or recharge of prepaid calling arrangements.
- Pay telephone charges.

Note: When taxable and nontaxable services are bundled together and sold as a package for one sale price, the entire charge becomes subject to tax. However, effective July 1, 2005, if the nontaxable service is Internet access service and that charge can be reasonably identified in your books and records kept in the regular course of business, you are not required to collect tax on the portion of the bundled charge identified as Internet access service.

Exemptions

Transactions exempt from the tax include:

- · Sales to government agencies.
- Sales to religious and educational organizations, and homes for the aged that are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- · Sales for resale.
- Sales to holders of direct pay authority.

Exemptions for residential service

Communications sold to a residential household are exempt from the state portion of the tax. This exemption does **not** apply to the sale of mobile communications service, cable service, or direct-to-home satellite service. Residential service is not exempt from gross receipts tax or local tax.

Who must file a return?

All registered dealers of communications services in the State of Florida must file a *Communications Services Tax Return* (Form DR-700016) with the Department of Revenue.

When is the return due and payable?

Returns and payments are due on the 1st and late after the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

Electronic payments must be initiated no later than 5:00 p.m. Eastern time on the last business day before the 20th. Electronic returns must have an electronic date stamp on or before the 20th.

Penalty for late payments

A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the total amount due. See chart below.

Late payments include additional tax due as a result of changes in situsing of previously reported sales from a local jurisdiction with a lower tax rate to a local jurisdiction with a higher tax rate, if the provider has not used an address database that meets the requirements of section 202.22, F.S.

Days Late	Rate
1-30	10%
31-60	20%
61-90	30%
91-120	40%
over 120	50%

Interest on late payments

Interest is due on late payments and is accrued from the date tax is late until it is paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S.

To obtain interest rates:

- Visit the Department's Internet site at www.myflorida.com/dor
- Call Taxpayer Services, Monday through Friday, 8 a.m. to

7 p.m., ET, at 800-352-3671.

If your business has been sold, merged, or has ceased operations, please complete and return the enclosed *Closing or Sale of Business or Change of Legal Entity* form (Page 15).

If your business address or name has changed, please write the change(s) in the spaces provided on the payment coupon (Page 1).

Where to send payments and returns

Make check payable to and send with return to:

FLORIDA DEPARTMENT OF REVENUE PO BOX 6520

TALLAHASSEE FL 32314-6520 **or**

File online via our Internet site at www.myflorida.com/dor

How can I get more information?

- If you have questions about this form or the filing requirements for this tax, or you need additional forms, contact Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.
- Hearing-impaired or speech-impaired persons may call the TDD line at 800-367-8331 or 850-922-1115.

Completing the Return

- Business partner number This is a unique identifier assigned by the Department when you register. The business partner number appears on your Communications Services Tax Certificate of Registration (DR-700014). Please be sure that this number is recorded on the return and all schedules before submitting to the Department.
- **Rounding rule** All dollar amounts should be rounded up to the nearest hundredth (.01).
- Proper collection of tax "Tax due" is not a straight percentage calculation using the "Taxable sales" columns of Schedule I. The tax rates are preprinted on the schedule as a convenience, but the amount of tax entered in the "tax due" columns should never be less than the actual amount of tax charged.
- Supporting schedules All supporting schedules are required to process the return. Failure to submit supporting schedules will delay the processing of the return and/or any refund that may be associated with the return. Failure to include Schedule I or use of an unapproved alternative format for Schedule I (such as a spreadsheet) may result in a \$5,000 penalty.
- Signature The return must be signed by a person who is authorized to sign on behalf of the dealer. Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.

Line-by-Line Instructions

Enter all demographic information requested on Page 1 of the return, if the return is not personalized.

- Note: Complete Schedules I through V, if applicable, before completing Lines 1-12 of the return.
- Line 1 Tax due on sales subject to the state portion of the communications services tax. Enter the amount from Summary of Schedule I, Column F, Line 3 (Page 15).
- Line 2 Tax due on sales subject to the gross receipts portion of the communications services tax. Enter the amount from Summary of Schedule I, Column G, Line 6 (Page 15).
- Line 3 Tax due for sales subject to the local portion of the communications services tax. Enter the amount from Summary of Schedule I, Column H, Line 7 (Page 15).
- Line 4 Tax due for direct-to-home satellite services. Enter total from Schedule II, Column C (Page 16).
- **Line 5 Total communications services tax.** Add Lines 1 through 4 and enter the result.

Line 6 - Collection allowance. If the collection allowance rate is not preprinted on the return, check the box for the collection allowance that applies to this filing period. Multiply the collection allowance rate by the amount on Line 5 and enter the result.

Determining the collection allowance:

- Only timely filed returns with payments are entitled to a collection allowance.
- If you submit a timely filed return and payment and use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., to situs customers you may apply a .75 percent (.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a .75 percent collection allowance.
- If you file a timely return and payment and do not use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you must apply a .25 percent (.0025) collection allowance.
- Direct pay permit holders do not receive a collection allowance on amounts accrued but not collected from customers.
- Line 7 Net communications services tax due. Subtract Line 6 from Line 5 and enter the result.
- Line 8 Penalty. A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.
- Line 9 Interest. Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in section 213.235, F.S. See "Interest on late payments" on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result.
- Line 10 Adjustments. Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (amount).
- Line 11 Multistate credits. Enter the Total Credits from Schedule V, Column H (Page 18).
- Line 12 Amount due with return. Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result. Enclose a check for the amount due payable to the Florida Department of Revenue.
- Signature. The return must be signed by a person who is authorized to sign on behalf of the provider. Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.

Who must complete this schedule?

Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. This schedule may not be used to report adjustments; deductions entered on Schedule I will not be accepted. Use Schedule IV to report bad debts, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Direct-to-home satellite service providers must complete Schedule II.

Schedule I, Columns A through E (Pages 3-14)

- **Column A Local jurisdiction.** You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.
- Column B Taxable sales subject to state tax. Enter total sales of all taxable communications services and/or all purchases subject to the state tax under a direct pay permit. The following are examples of exempt sales transactions, for state tax calculation purposes.

Sales to:

- Residential customers, except for sales of mobile communications services and cable services.
- Federal government agencies.
- State, local, and municipal governments.
- Religious and educational organizations, and homes for the aged exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- Column C Taxable sales subject to local taxes. Enter total sales of all taxable communications services and/or all purchases subject to the local tax under a direct pay permit. The following are examples of exempt sales transactions, for local tax calculation purposes.

Sales to:

- · Federal government agencies.
- State, local, and municipal governments.
- Religious and educational organizations, and homes for the aged exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- **Column D Local tax rates.** A list of local rates by jurisdiction is preprinted. Note: Local rates can change frequently. You may verify current rates at **www.myflorida.com/dor**.
- Column E Local tax due. Enter the total local tax collected and/or accrued for taxable transactions reported in Column C, on the line corresponding to the appropriate local jurisdiction.

Summary of Schedule I, Columns F-H (Page 15)

Column F - State tax.

Line 1 - Taxable sales. Enter the grand total from Schedule I, Column B.

- Line 2 State tax rate. The state tax rate of .068 is preprinted.
- Line 3 State tax due. Enter the total state tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1. Also enter the amount on Page 1, Line 1.

Column G - Gross receipts tax.

- Line 4 Taxable sales. Enter the grand total from Schedule I, Column C.
- **Line 5 Gross receipts tax rate.** The gross receipts tax rate of .0237 is preprinted.
- Line 6 Gross receipts tax due. Enter the total gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4. Also enter the amount on Page 1, Line 2.

Column H - Local tax.

Line 7 - Local tax due. Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

Schedule II Direct-to-Home Satellite Services

Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

- **Column A Taxable sales.** Enter total taxable sales of direct-to-home satellite communications services.
- **Column B Tax rate.** The direct-to-home satellite services tax rate of .1317 is preprinted.
- **Column C Net tax due.** Enter the total communications services tax collected and/or accrued for taxable sales reported on Schedule II, Column A. Also enter the amount on Page 1, Line 4.

Schedule III Direct-to-Home Satellite Services Adjustments

Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule to report adjustments to previous filing periods. Complete a separate Schedule III for each applied period that you are adjusting. Make photocopies of Schedule III as needed.

- Note on eligible bad debts: Direct-to-home satellite service providers may take credits on Schedule III for unpaid balances or worthless accounts. The credit amount should be reported as a reduction in taxable sales in Column A. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Subsequent to processing a return, the Department may require documentation to support bad debts adjustments.
- Column A Change in reported taxable sales. Enter the net change in taxable sales. This is the total of the taxable sales which are either being added to or deleted from transactions previously reported. Report negative amounts in parentheses (amount).

- **Column B Rate.** Enter the appropriate rate for the applied period that you are adjusting.
- Column C Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If Column A (Change in reported taxable sales) is a decrease (negative number), multiply .0075 by the amount of tax collected and/or accrued on the amount in Column A. The result should be entered as a positive number in Column C. If a collection allowance was not taken on the original return or the adjustment results in an increase in taxable sales, this section does not apply. Enter 0 (zero) in Column C.
- **Column D Adjustment amount.** Subtract Column C from the amount of tax collected and/or accrued for sales transactions reported in Column A. Enter the result. Report negative amounts in parentheses (amount).

Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in an increase in tax due.

- **Column E Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.
- **Column F Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.
- Column G Total adjustments. Sum the totals of Columns D, E, and F. Enter the result in Column G and on Page 1, Line 10.

Schedule IV Adjustments

Who must complete this schedule?

Communications services providers (except direct-to-home satellite service providers) must use this schedule to:

- Report adjustments to previous filing periods. This schedule must be used to correct state or local tax situsing errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.
- Report adjustments in taxable sales due to bad debts. You may take credits on Schedule IV for unpaid balances or worthless accounts. The credit amount should be reported as a reduction in taxable sales in Column B. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Subsequent to processing a return, the Department may require documentation to support bad debts adjustments.
- Take credit for tax paid to a vendor on services that have been resold.

Complete a separate Schedule IV for each applied period that you are adjusting. Make photocopies of Schedule IV as needed.

Column A - Local jurisdiction. Enter the names of the jurisdiction(s) for which you have adjustments. Attach additional sheets as needed.

State Tax Calculation

- Column B Change in reported taxable sales. Enter the net change in taxable sales on the line corresponding to the appropriate local jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (amount).
- **Column C Rate.** Enter the appropriate rate for the applied period that you are adjusting.
- Column D Collection allowance adjustment. Collection allowance adjustments for state tax are required for transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an **increase** in taxable sales for a prior applied period or a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

If Column B (change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column B.
- If you are not using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column B.
- **Column E Adjustment amount.** Subtract Column D from the tax collected and/or accrued for the sales reported in Column B, and enter the result.

Local Tax Calculation

Column F - Change in reported taxable sales. Enter the net change in taxable sales for the appropriate jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (amount).

When changes in taxable sales are due to situsing or reporting errors and tax has not been refunded to the customer, use the following calculations to determine the change in taxable sales.

If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., adjustments to taxable sales should be made by reallocating the original local tax due amount reported in the wrong jurisdiction to the correct jurisdiction. The tax should be reallocated regardless of the tax rate originally used or the tax rate of the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction.

Example 1: \$1,113.09 in local tax due was originally reported in Jurisdiction A (tax rate 1.10%), but should have been reported in Jurisdiction B (tax rate 2.10%). Calculate the change (decrease) in taxable sales for Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by its current tax rate. (EX: \$1,113.09 divided by .0110 = \$101,190.00). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction B by dividing the tax due originally reported in Jurisdiction A by the current tax rate for Jurisdiction B. (EX: \$1,113.09 divided by .0210 = \$53,004.29).

Example 2: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

If you are using a database that does not meet the requirements of section 202.22, F.S., you should identify the taxable sales and local tax due amounts to be reallocated, the tax rates for the jurisdictions where the tax was originally reported (incorrect jurisdiction), and where the tax should be reported (correct jurisdiction).

If the correct jurisdiction has a higher tax rate, the original taxable sales amount will be used to claim a credit in the incorrect jurisdiction. This same taxable sales amount will be used in the correct jurisdiction to calculate tax due. When multiplied by the tax rates, a higher local tax due amount in the correct jurisdiction will result. Note that additional local tax resulting from the transfer to a jurisdiction with a higher tax rate will be due, along with penalty and interest. See "Penalty and Interest Calculation."

Example 3: \$101,190.00 in taxable sales was originally reported in Jurisdiction A (tax rate 1.10%) but should have been reported in Jurisdiction B (tax rate 2.10%). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10%) in the appropriate columns. Report the decrease in parentheses. Report the change (increase) in taxable sales (\$101,190.00) in Jurisdiction B and the tax rate (2.10%) in the appropriate columns. The additional tax will be due, along with penalty and interest.

If the rate of the correct jurisdiction is the same as or lower than the original (incorrect) jurisdiction, the tax due amount reported should be used to claim a credit in the original (incorrect) jurisdiction and this same tax due amount reported in the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction. When tax is transferred to a jurisdiction with a lower rate, calculated taxable sales will not match actual sales to customers but will provide the information needed to correct the allocation of tax reported.

Example 4: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

Column G - Rate. Enter the appropriate local rate for the applied period that you are adjusting.

Column H - Collection allowance adjustment. Collection allowance adjustments are required for all transfers of tax between jurisdictions and any transactions that result in a decrease in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column H.

When a jurisdictional transfer results in a transfer to a jurisdiction with the same or higher tax rate, the collection allowance adjustment must be capped at the amount claimed on the original return (i.e., no additional collection allowance will be granted on additional tax due as a result of the transfer).

If Column F (Change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column H.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are not using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column I - Adjustment amount. Subtract Column H from the tax collected and/or accrued for the sales reported in Column F, and enter the result. Report negative amounts in parentheses (amount).

Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in additional tax due, except corrections of state or local tax situsing errors (revenue reported in the wrong jurisdiction). If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you will be held harmless for tax, penalty, and interest that would have accrued otherwise as a result of the additional tax due on transfers between jurisdictions. If you do not use a database as specified in the previous sentence you will not be held harmless and the additional tax due from the transfer to the jurisdiction with the higher tax rate will be due, along with penalty and interest.

- **Column J Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.
- **Column K Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

Gross Receipts Calculation

- Column L Change in reported taxable sales. Enter the net change in taxable sales. The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (amount).
- Column M Rate. Enter the appropriate gross receipts rate.
- Column N Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply Enter 0 (zero) in Column N.

If Column F (change in reported taxable sales), is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column N.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are not using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.
- **Column O Adjustment amount.** Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result. Report negative amounts in parentheses (amount).
- **Column P Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.
- **Column Q Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.
- **Column R Net tax adjustments.** Add the totals of Columns E, I, and O and enter the result. Report negative amounts in parentheses *(amount)*.
- **Column S Penalty.** Add the totals of Columns J and P and enter the result.
- Column T Interest. Add the totals of Columns K and Q and enter the result.
- **Column U Total adjustments.** Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses *(amount)*.

Schedule V Multistate Credits

Who may complete this schedule?

Upon proof that you have paid a communications services tax legally imposed on a provider by another state or local jurisdiction, you may take a credit against the Florida communications services tax imposed on the provider for the same services not to exceed your Florida tax liability in the relevant local jurisdiction for the current filing period. Any credit amount exceeding the current month's tax liability must be claimed on a subsequent return. All providers, except direct-to-home satellite service providers, must complete Columns A through F. Direct-to-home satellite service providers must complete only Column G.

Note: Proof of communications services tax legally imposed on the provider by another state must be submitted at the time the credit is claimed. Copies of supporting documents must be included with your return or faxed to 850-414-5733. Failure to submit proof will result in the denial of the credit claimed.

- **Column A Local jurisdiction.** Enter the county(ies) or municipality(ies) for which multistate credits apply.
- **Columns B and C Applied period**. Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

Local Tax Credits

Column D - Multistate credits. Enter the amount of the eligible multistate credit in each jurisdiction. Report negative amounts in parentheses (amount).

State Tax Credits

Column E - Multistate credits. Enter the amount of the eligible multistate credits in each county. Report negative amounts in parentheses (amount).

Gross Receipts Credits

Column F - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses *(amount)*.

Direct-to-Home Satellite

- **Column G Multistate credits.** Enter the amount of the eligible multistate credit. Report negative amounts in parentheses *(amount)*.
- **Column H Total credits.** Add the totals of Columns D through G and enter the result in Column H and on Page 1, Line 11.