



**2024 Florida Annual Resale Certificate for  
Communications Services Tax**

DR-700015  
R. 11/18

This certificate expires on **December 31, 2024**

<u>Business Name and Address</u>	<u>Registration Effective Date</u>	<u>Certificate Number</u>	<u>Business Partner Number</u>
Company Name			
Company Address	XX/XX/XX	XXXXXXXXXXXXXX	XXXXXXXXXX

# SAMPLE CERTIFICATE

By using this resale certificate or its number to make eligible purchases of taxable services exempt from communications services tax, the person or business named above certifies that the taxable services purchased will be resold.

This *Florida Annual Resale Certificate for Communications Service Tax* (Form DR-700015) may be used to make tax-exempt purchases of communications services for resale.

As a **buyer**, use your certificate to purchase services you intend to resell as part of your business. As a **seller**, you must collect communications services tax on sales of taxable services unless the transaction is exempt or a resale certificate is verified or provided by the buyer.

**Sellers** can verify resale certificates by:

- Phone: Toll-free at 877-357-3725; or
- Online: Go to the Department’s website at **floridarevenue.comtaxes/certificates**.

As a **seller**, if you obtain an authorization number for each tax-exempt sale, or for all sales to a specific customer, you do not need to keep a copy of the customer’s Florida Annual Resale Certificate. For more information, go to the Department's website at **floridarevenue.com** or refer to Rule 12A-19.060, Florida Administrative Code.

**Florida law provides for criminal and civil penalties for fraudulent use of a Florida Annual Resale Certificate.** If you close or sell your business, notify the Department and destroy this form. A *Florida Annual Resale Certificate for Communications Services Tax* cannot be used for sales tax purposes.