



**2023 Florida Annual Resale Certificate for
Communications Services Tax**

DR-700015
R. 11/22

This certificate expires on December 31, 2023

<u>Business Name and Address</u>	<u>Registration Effective Date</u>	<u>Certificate Number</u>	<u>Business Partner Number</u>
	02/11/05	9580133616082	0001369752

FLORIDA ATLANTIC UNIVERSITY
777 Glades Rd
Boca Raton, FL 33431-6424

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

This *Florida Annual Resale Certificate for Communications Services 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.com/taxes/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 **floridarevenue.com/taxes/cst** or refer to Rule 12A-19.060, Florida Administrative Code.

File and pay electronically...

It's fast, easy, and secure!

The Department maintains a free and secure website to file and pay communications services tax.

To enroll, go to the Department's website at **floridarevenue.com/taxes/eEnroll**.

Electronic filing:

- Eliminates errors in processing your tax return.
- Eliminates paperwork. You do not have to submit a paper return.
- Ensures proper credit of the information to your tax account.