REPORT FOR REMITTANCE OF PUBLIC SERVICE UTILITY TAX
CLAY COUNTY, FLORIDA

Mail to:
Clay County Finance Department
Post Office Box 988
Green Cove Springs, Florida 32043
Remitted by:

Collection Period: _____, 20_____
[month] [year]

Report due date: _____

Name: _____ FEIN or SSN: _____

Address: _____ Telephone: _____

_____

Who must file this report? Every person who sells electricity, metered or bottled gas (natural, liquefied petroleum gas or manufactured), or fuel oil to a purchaser within the unincorporated area of Clay County must collect the public service utility tax due on such sale and remit and report the same on this form to the County. The public service utility tax is levied pursuant to Art. VI of Ch. 18.3, Clay County Code.

When are this report and the taxes due? This report and payment of the taxes are due by the 20th day of the month immediately following the month during which the taxes were collected. They will be considered timely if postmarked on or before such day or, if such day is a Saturday, Sunday or legal holiday, then on the next working day. Filing by facsimile transmission is not permitted.

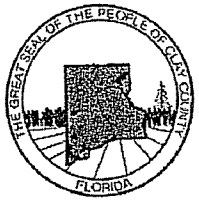
Electronic funds transfer (EFT). In general, any person who remits $10,000 or more in public service utility taxes, on average, per month over a period of three consecutive months must thereafter make all tax remittances to the bank designated by the County by EFT using the ACH system, or other electronic means as may be approved on a case-by-case basis. All other persons remitting the tax may but are not required to do so by EFT. Once remittance by EFT is commenced, it may not be discontinued without County approval. Inquiries may be directed to (904) 284-6332.

Penalties for late filing or payment. The penalty for late filing of this report or for late payment of taxes is 5% per month of the applicable taxes, whether unreported or delinquent, not to exceed a total of 25%, but in the case of a late report not less than $15. The penalty for filing a fraudulent report or for willful intent to evade payment is 100% of the delinquent taxes. See instructions for details.

Interest for late payment. In addition to any penalties, interest on delinquent taxes shall be due at the rate of 1% per month from the date the taxes were due until paid.

Form availability. Copies of this Form CC(PST)-01 can be obtained from the Clay County Finance Department upon request directed to (904) 284-6332. Copies may also be printed from the Department's web page at www.claycountygov.com/finance_department.htm.

Complete both pages of form.



Report for Remittance of Public Service Utility Tax, Clay County, Florida

	Column A Sales		Column B Fuel Adjustment Charge	Column C Exemptions		Column D Taxable Receipts/Gallons [A – B – C]		Column E Tax Rate	Column F Tax Due [D x E]
	Gross Receipts	Total Gallons		Exempt Receipts	Exempt Gallons	Receipts	Gallons		
1. Electricity	$		$	$		$		0.04	$
2. Gas	$			$		$		0.04	$
3. Fuel Oil								$0.016	$

4. Amount of Tax Due (Add Column F Lines 1, 2 and 3)	$
5. Penalty Amount Due For Late Filing of Report (See instructions for rate)	$
6. Penalty Amount Due For Late Payment of Tax (See instructions for rate)	$
7. Interest Amount Due (See instructions for rate)	$
8. Total Payment Due With Report (Add Lines 4, 5, 6 and 7)	$

☐ Check here if payment was made electronically (this report must be filed regardless of how payment is made).

☐ Check here if you are discontinuing your business and this is your final report. Closing date: _____/_____/_____.

Under penalties of perjury, I hereby certify that this document has been examined by me and to the best of my knowledge and belief is a true and complete report.

Authorized signature _____ Type or print name _____

Title _____ Date _____ Telephone _____

INSTRUCTIONS FOR FILING REPORT FOR REMITTANCE OF PUBLIC SERVICE UTILITY TAX, CLAY COUNTY, FLORIDA

Step 1

Columns A through F

A. **Sales.** On Column A, Line 1, under the heading "Gross Receipts", enter total payments received for electricity services sold. On Column A, Line 2, under the heading "Gross Receipts", enter total payments received for gas sold. On Column A, Line 3, under the heading "Total Gallons", enter total gallons of fuel oil sold for which payment has been received.

B. **Fuel Adjustment Charge.** On Column B, Line 1, enter the total fuel adjustment charge applicable to the total payments received for electricity services entered on Column A, Line 1.

C. **Exemptions.** On Column C, Line 1, under the heading "Exempt Receipts", enter total payments received for electricity sales that were subject to exemption. On Column C, Line 2, under the heading "Exempt Receipts", enter total payments received for gas sales that were subject to exemption. On Column C, Line 3, under the heading "Exempt Gallons", enter total gallons of fuel oil sales for which payment has been received and which were subject to exemption. No exemption may be claimed for a particular sale unless the purchaser has provided certification to the seller that such purchaser is entitled to the exemption; provided, no certification is required for sales to a government or other public body or for the 500 kW exemption for residential electricity sales.

D. **Taxable Receipts/Gallons.** For each of Lines 1, 2 and 3, subtract the amounts entered in Columns B and C from the amount entered in Column A, and enter the difference in Column D.

E. **Tax Rate.** The current tax rate is preprinted on the report.

F. **Tax Due.** For each of Lines 1, 2 and 3, enter in Column F the tax due by multiplying the amount entered in Column D (Taxable Receipts/Gallons) by the value entered in Column E (Tax Rate).

Step 2

Line 4. Amount of Tax Due. Add Column F, Lines 1, 2 and 3 and enter the total.

Step 3

Lines 5 and 6. Penalty Amount Due. If the report is filed after the due date, or if payment is remitted after the due date, multiply the amount on Line 4 by 0.05 for each month during which the delinquency continues. Any fractional month shall be counted as a whole month. Enter the resulting amount if it does not exceed a total of 25% of the taxes reported or due; otherwise enter an amount equal to 25% of the taxes reported or due. The minimum penalty that must be entered for late filing of the report is $15. A specific penalty of 100% of a tax will be applied in the case of a fraudulent return or a willful intent to evade payment of the tax. Penalties for late filing and for late payment must be computed separately and reported on Lines 5 and 6, respectively. For penalty computation purposes, each month runs from the 21st of a given calendar month through the 20th of the following calendar month.

Step 4

Line 7. Interest Amount Due. If payment is remitted after the due date, multiply the amount on Line 4 by 0.01, then by the number of months, including any fraction thereof, during which payment is late, and enter the resulting amount. For interest computation purposes, each month runs from the 21st of a given calendar month through the 20th of the following calendar month.

Step 5

Line 8. Total Payment Due With Report. Add the amounts on Lines 4, 5, 6 and 7 and enter the total. Remit this amount with the report. Make your check payable to Clay County, Florida. Check the appropriate box if you have remitted payment electronically.

Step 6

Sign and date the report. The report must be signed and dated by a person who is authorized to sign on behalf of the reporting party.