



APPLICATION TO COLLECT AND/OR REPORT TAX IN FLORIDA

DR-1
R. 01/06

Who must apply?

You may be required to register to collect, accrue, and remit the taxes or fees listed below if you are engaged in any of the activities listed beneath each tax or fee.

Sales Tax

Complete Sections A, B, and H	Pay \$5 fee (in-state only)*
<ul style="list-style-type: none"> Sales, leases, or licenses to use certain property or goods (tangible personal property). Sales and rentals/admissions, amusement machine receipts, or vending machine receipts for all taxable items. Repair or alteration of tangible personal property. Leases or licenses to use commercial real property (includes management companies). Rental of transient (six months or less) living or sleeping accommodations (includes management companies). A local tourist development tax (bed tax) may also apply. Contact the taxing authority in the county where the property is located. Sales or rental of self-propelled, power-drawn, or power-driven farm equipment. Sales of electric power or energy. Sales of prepaid telephone calling cards. Sales of commercial pest control services, nonresidential building cleaning services, commercial/residential burglary and security services, or detective services. Sales of secondhand goods. A secondhand dealer registration (Form DR-1S) may also be required. 	

*Note: If you are registering an in-state business or property location, you must submit a \$5 fee with this application. Online registration is free.

Documentary Stamp Tax

Complete Sections A, F, and H	NO fee
<ul style="list-style-type: none"> Entering into written financing agreements (five or more transactions per month). Making title loans. Self-financing dealers (buy here – pay here). Banks, mortgage companies, and consumer finance companies. Promissory notes. 	

Use Tax

Complete Sections A, B, and H	NO fee
<ul style="list-style-type: none"> Any taxable purchases that were not taxed by the seller at the time of purchase. Repeated untaxed purchases through the Internet or from out-of-state vendors. Any purchases originally for resale, but later used or consumed by your business or for personal use. Use of dyed diesel fuel for off-road purposes. 	

Unemployment Tax

Complete Sections A, D, and H	NO fee
<ul style="list-style-type: none"> Paid wages of \$1,500 in any quarter or employed at least one worker for 20 weeks in a calendar year. (Payments made to corporate officers are wages.) Applicant is a governmental entity, Indian tribe or tribal unit. Hold a section 501(c)(3) exemption from federal income tax and employ four or more workers for 20 weeks in a calendar year. Agricultural employer with a \$10,000 cash quarterly payroll, or who employs five or more workers for 20 weeks in a calendar year. Private home or college club that paid \$1,000 cash in a quarter for domestic services. Acquired all or part of the organization, trade, business, or assets of a liable employer. Liable for federal unemployment taxes. Previously liable for unemployment tax in the State of Florida. 	

Gross Receipts Tax New for 2006

Complete Sections A, E, and H	NO fee
<ul style="list-style-type: none"> Sales or delivery of electricity or gas. Importation /severance of electricity or natural gas for one's own use where gross receipts tax has not been paid. 	

Register Online

It's FREE,
fast, easy,
and secure



You can file this application online, via the Department's Internet site at www.myflorida.com/dor/eservices/apps/register. There is no fee for Internet registration. See instructions, next page.

Communications Services Tax

Complete Sections A, G, and H	NO fee
<ul style="list-style-type: none"> Sales of communications services (telephone, paging, certain facsimile services, videoconferencing). Sales of cable services. Sales of direct-to-home satellite services. Resellers (for example, pay telephones and prepaid calling arrangements). Seeking a direct pay permit. 	

Solid Waste Fees and Pollutants Tax

Complete Sections A, B, C, and H	Pay \$30 fee (drycleaning only)*
<ul style="list-style-type: none"> Sales of new tires for motor vehicles. Sales of new or remanufactured lead-acid batteries. Rental or lease of motor vehicles to others. Sales of dry-cleaning services (plants or drop-off facilities). *Note: You must submit a \$30 fee with this application. Online registration is free. 	

How can I register online?

The DR-1 application is on the Department's web site at www.myflorida.com/dor/eservices/apps/register. An interactive wizard will guide you through an application from start to finish. Before you begin, gather specific information about your business activities, location, and beginning dates.

There are no fees for online registration.

Sales and use tax certificate numbers will be issued within three business days of your online submission. After that time, you can return to the site and retrieve your certificate number.

How can I be sure that the information I submit online is secure?

The Department's Internet registration site uses 128-bit secure socket layer technology and has been certified by VeriSign, an industry leader in data security.

If a husband and wife jointly operate and own a business, what type of ownership must we indicate?

Normally, when a husband and wife jointly own and operate a business, the ownership is a "partnership." We suggest you contact the Internal Revenue Service for more information on partnership reporting requirements.

What will I receive from the Department once I register?

1. A *Certificate of Registration* or notification of liability for the tax(es) for which you registered.
2. Personalized returns or reports for filing, with instructions.

3. For active sales tax and communications services tax dealers, an *Annual Resale Certificate* will accompany the *Certificate of Registration*.

What is an Annual Resale Certificate?

The Department issues *Annual Resale Certificates* to active, registered sales tax dealers and communications services tax dealers. The *Annual Resale Certificate* allows businesses to make tax-exempt purchases from their suppliers, provided the item or service is purchased for resale. A copy of a current *Annual Resale Certificate* must be extended to the supplier; otherwise, tax must be paid on the transaction at the time of purchase. Tax Information Publication (TIP) 99A01-34 explains the resale provisions for sales and use tax. TIP 01BER-01 explains the resale provisions for communications services tax. Consult the Department's Internet site for further information. **Misuse of the *Annual Resale Certificate* will subject the user to penalties as provided by law.**

What are my responsibilities?

1. You must register for all taxes for which you are liable before beginning business activities, otherwise you may be subject to penalties. For more information, visit our Internet site or contact Taxpayer Services.
2. Complete and return this application to the Florida Department of Revenue with the applicable registration fee. **IF MAILING, DO NOT SEND CASH. SEND CHECK OR MONEY ORDER.**
3. Collect and/or report tax appropriately, maintain accurate records, post your certificate (if required), and file returns and reports timely. **A return/report must be filed even if no tax is due.**

4. Notify the Department if your address changes, your business entity or activity changes, you open additional locations, or you close your business.
5. Provide your certificate or account number on all returns, remittances, and correspondence.

What if my business has more than one location?

Sales tax: You must complete a separate application for each location. **Gross receipts tax on electric power or gas:** You have the option of registering all locations under one account number or separately registering each location. **Documentary stamp tax:** You must register each location where books and records are maintained. **Communications services tax and unemployment tax:** You must register each entity that has its own Federal Employer Identification Number (FEIN).

Solid waste fees and pollutants tax (rental car surcharge): You must register for each county where you have a rental location.

What if I am managing commercial or residential rental property for others?

For sales tax, commercial property managers must use this application; residential property managers may use Form DR-1C, *Application for Collective Registration for Rental of Living or Sleeping Accommodations*. Contact Central Registration at 850-488-9750 for assistance.

Are educational seminars offered?

Yes. To get a schedule of upcoming seminars or to register for one, visit us online at www.myflorida.com/dor or call the service center nearest you.

FLORIDA DEPARTMENT OF REVENUE SERVICE CENTERS

CT—Central Time
ET—Eastern Time

Alachua Service Center
14107 US Highway 441 Ste 100
Alachua FL 32615-6390
386-418-4444 (ET)

Clearwater Service Center
Arbor Shoreline Office Park
19337 US Highway 19 N Ste 200
Clearwater FL 33764-3149
727-538-7400 (ET)

Cocoa Service Center
2428 Clearlake Rd Bldg M
Cocoa FL 32922-5731
321-504-0950 (ET)

Coral Springs Service Center
Florida Sunrise Tower
3111 N University Dr Ste 501
Coral Springs FL 33065-5090
954-346-3000 (ET)

Daytona Beach Service Center
1821 Business Park Blvd
Daytona Beach FL 32114-1230
386-274-6600 (ET)

Fort Myers Service Center
2295 Victoria Ave Ste 270
Fort Myers FL 33901-3871
239-338-2400 (ET)

Fort Pierce Service Center
Benton Building
337 N US Highway 1 Ste 207-B
Fort Pierce FL 34950-4255
772-429-2900 (ET)

Hollywood Service Center
Taft Office Complex
6565 Taft St Ste 300
Hollywood FL 33024-4044
954-967-1000 (ET)

Jacksonville Service Center
921 N Davis St A250
Jacksonville FL 32209-6829
904-359-6070 (ET)

Key West Service Center
3118 Flagler Ave
Key West FL 33040-4602
305-292-6725 (ET)

Lake City Service Center
1401 W US Highway 90 Ste 100
Lake City FL 32055-6123
386-758-0420 (ET)

Lakeland Service Center
230 S Florida Ave Ste 101
Lakeland FL 33801-4625
863-499-2260 (ET)

Leesburg Service Center
1415 S 14th St Ste 103
Leesburg FL 34748-6686
352-315-4470 (ET)

Maitland Service Center
Ste 160
2301 Maitland Center Parkway
Maitland FL 32751-4192
407-475-1200 (ET)

Marianna Service Center
4230 Lafayette St Ste D
Marianna FL 32446-8231
850-482-9518 (CT)

Miami Service Center
8175 NW 12th St Ste 119
Miami FL 33126-1828
305-470-5001 (ET)

Naples Service Center
3073 Horseshoe Dr S Ste 110
Naples FL 34104-6145
239-434-4858 (ET)

Orlando Service Center
AmSouth Bank Building
5401 S Kirkman Rd 5th Floor
Orlando FL 32819-7911
407-903-7350 (ET)

Panama City Service Center
703 W 15th St Ste A
Panama City FL 32401-2238
850-872-4165 (CT)

Pensacola Service Center
3670C N L St
Pensacola FL 32505-5217
850-595-5170 (CT)

Port Richey Service Center
6709 Ridge Rd Ste 300
Port Richey FL 34668-6842
727-841-4407 (ET)

Sarasota Service Center
Sarasota Main Plaza
1991 Main St Ste 240
Sarasota FL 34236-5940
941-361-6001 (ET)

Tallahassee Service Center
2410 Allen Rd
Tallahassee FL 32312-2603
850-488-9719 (ET)

Tampa Service Center
Ste 100
6302 E Martin Luther King Blvd
Tampa FL 33619-1166
813-744-6344 (ET)

West Palm Beach Service Center
2468 Metrocentre Blvd
West Palm Beach FL 33407-3105
561-640-2800 (ET)

Account Management

5050 W Tennessee St
Tallahassee, FL 32399-0100
850-488-9750

Taxpayer Services

800-352-3671 or
850-488-6800
TDD: 800-367-8331

Unemployment Tax Employer Information Center

800-482-8293

Internet Site

www.myflorida.com/dor
Tax Law Library
www.myflorida.com/dor/law

Before returning application, remove this page and retain for future reference.

APPLICATION TO COLLECT AND/OR REPORT TAX IN FLORIDA

SECTION A — BUSINESS INFORMATION



Please use **BLACK** or **BLUE** ink **ONLY** and type or print clearly.

Answer **ALL** questions in the section(s) that apply to your business.

1. This application is for (check all that apply):

✓	Tax Type	Fee Due	Complete Sections
<input checked="" type="checkbox"/>	Sales and Use Tax	\$5.00 *	A, B, H
<input type="checkbox"/>	Use Tax Only	No fee	A, B, H
<input type="checkbox"/>	Solid Waste Fees and Pollutants Tax	\$30.00**	A, B, C, H
<input type="checkbox"/>	Unemployment Tax	No fee	A, D, H
<input type="checkbox"/>	Gross Receipts Tax on Electric Power and Gas	No fee	A, E, H
<input type="checkbox"/>	Documentary Stamp Tax	No fee	A, F, H
<input type="checkbox"/>	Communications Services Tax	No fee	A, G, H

*The \$5 registration fee does not apply if:
 • Your business location is outside the State of Florida.
 • Your business is moving from one Florida county to another.
 • You register online.

**The \$30 registration fee applies to drycleaning only. There is no fee for online registration.

2. Indicate whether this is a new registration (never before registered with the Florida Department of Revenue) or a change to an existing registration.

New Registration

A. New business entity B. New business location C. New tax obligation at existing location

Provide certificate number if you checked B or C:
 - -

Beginning date of business activity:
 / /

month day year

Provide the date this business location or entity became or will become liable for Florida tax(es). Do not use your incorporation date unless that is the date your business became liable for tax. **If you have been in business longer than 30 days prior to registering, contact the DOR service center nearest you.**

Change to Existing Registration

D. Change of county location (Business is moving from one Florida county to another) E. Change of legal entity F. Change of ownership

If you have checked Box D, E, or F, the Department will cancel your existing certificate(s) and issue a new one. Provide the certificate number(s) to be canceled. (Attach additional sheet if necessary.)
 - -

If your business is relocating within the same county, do not use this application. Contact the Department to change your address.

This change is effective (enter date):
 / /

month day year

3. If this is a seasonal business (not open year-round), list the months of your open season.

Beginning date: / / Ending date: / /

month day year month day year

4. Legal name of corporation, individual owner (last, first, middle) limited liability company, partnership, or other:	Owner telephone number:
5. Trade or fictitious name (d/b/a) (if different than #4 above):	Business telephone number:
6. Complete physical address of business or real property. Home-based businesses and non-permanent flea market/craft show vendors must use their home addresses. Listing a post office box, private mailbox, or rural route number is not permitted.	Fax number:
City/State/ZIP:	County:
7. Mailing address (if different than physical address):	
Mailing address:	
City/State/ZIP:	E-mail address:

8. If you have a Consolidated Sales Tax Number and want to include this business location, please complete the following:

8 0 - -

Consolidated registration name on record with the Florida Department of Revenue. Consolidated registration number
 If you want to obtain a new consolidated number, contact the Department and request Form DR-1CON.

9. Business Entity Identification Number. If you are registering for unemployment tax or have employees, you must provide and FEIN. If an FEIN is not required for your business entity, the social security number of the owner is required. Social security numbers are used by the Department as unique identifiers for the administration of Florida's tax laws. They are confidential under sections 119.0721 and 213.053, Florida Statutes, and are not subject to disclosure as public records.

a. Federal Employer Identification Number (FEIN): -

or

b. Social Security Number (SSN) of owner: - -

(If you are required to have an FEIN, but have not yet been assigned one you may call the Internal Revenue Service at 800-829-4933 to request one.)

**** PLEASE TYPE OR PRINT CLEARLY ****

SECTION A — BUSINESS INFORMATION (CONT'D.)

10. Identify proprietors or owners, partners, officers, members, or trustees. Include the person whose social security number is listed under Question 9. **Without this information, processing of your application may be stopped.**

Name Title	Social security number and Driver license number and state	Home address City/State/ZIP	Telephone number
-----	-----	-----	(____) ____ - ____
-----	-----	-----	(____) ____ - ____
-----	-----	-----	(____) ____ - ____
-----	-----	-----	(____) ____ - ____

11. **Type of ownership** - Check the box next to the exact entity structure of your business.

- | | |
|--|---|
| <p><input type="checkbox"/> Sole proprietorship - An unincorporated business that is owned by one individual.</p> <p><input type="checkbox"/> Partnership - The relationship existing between two or more entities or individuals who join to carry on a trade or business. This includes a business jointly owned/operated by a husband and wife.</p> <p>Check one: <input type="checkbox"/> General partnership <input type="checkbox"/> Limited partnership
 <input type="checkbox"/> Joint venture <input type="checkbox"/> Married couple</p> <p><input type="checkbox"/> Corporation - A person or group of people who incorporate by receiving a charter from their state's Secretary of State (includes professional service corporations).</p> <p>Check one: <input type="checkbox"/> C-corporation <input type="checkbox"/> S-corporation
 <input type="checkbox"/> Not-for-profit corporation</p> <p><input type="checkbox"/> Limited liability company - Two or more entities (or individuals) who file articles of organization with their state's Secretary of State.</p> <p>Check one: <input type="checkbox"/> Single-member LLC <input type="checkbox"/> Multi-member LLC</p> <p><input type="checkbox"/> Check here if you elected to be treated as a corporation for federal income tax purposes.</p> | <p><input type="checkbox"/> Business trust - An entity created under an agreement of trust for the purpose of conducting a business for profit (includes real estate investment trusts).</p> <p><input type="checkbox"/> Non-business trust/Fiduciary - An entity created by a grantor for the specific benefit of a designated entity or individual.</p> <p><input type="checkbox"/> Estate - An entity that is created upon the death of an individual, consisting of that individual's real or personal property.
 Date of death: _____</p> <p><input type="checkbox"/> Government agency - A legal government body formed by governing constitutions, statutes, or rules.</p> <p><input type="checkbox"/> Indian tribe or Tribal unit - Any Indian tribe, band, nation, or other organized group or community which is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians (includes any subdivision, subsidiary, or business enterprise wholly owned by such an Indian tribe).</p> |
|--|---|

12. If a partnership, corporation, or limited liability company, provide your fiscal year ending date: /

month
day

13. If incorporated, chartered or otherwise registered to do business in Florida, provide your document/registration number from the Florida Secretary of State: _____

Provide the date of incorporation, charter, or authorization to do business in Florida:
 / /

month
day
year

Note:
If not incorporated, chartered or registered to do business in Florida, you may be required to do so. Call the Florida Department of State, Division of Corporations at 850-488-9000 for more information.

14. Is your business location rented from another person or entity? Yes No
If yes, and you **do not operate from your home**, provide the following information.

Owner or landlord's name _____ Telephone number _____
Address _____ City/State/ZIP _____

15. a. What is your primary business activity? _____
b. What are your taxable business activities? _____
c. If known, enter your North American Industry Classification System (NAICS) Code: _____
To determine your NAICS code, go to <http://www.naics.com/search.htm>

SECTION B — SALES AND USE TAX ACTIVITY — \$5 FEE (IN-STATE ONLY)

16. Does your business activity include (check all that apply):
- | | | |
|---|---|--|
| a. <input type="checkbox"/> Sales of property or goods at retail (to consumers)? | h. <input type="checkbox"/> Renting/leasing motor vehicles to others? | n. <input type="checkbox"/> Providing any of the following services? (Check all that apply.) |
| b. <input type="checkbox"/> Sales of property or goods at wholesale (to registered dealers)? | i. <input type="checkbox"/> Repair or alteration of tangible personal property? | n1. <input type="checkbox"/> Pest control for nonresidential buildings |
| c. <input type="checkbox"/> Sales of secondhand goods? | j. <input type="checkbox"/> Charging admission or membership fees? | n2. <input type="checkbox"/> Cleaning services for nonresidential buildings |
| d. <input type="checkbox"/> Rental of commercial real property to individuals or businesses? | k. <input type="checkbox"/> Placing and operating coin-operated amusement machines at business locations belonging to others? | n3. <input type="checkbox"/> Detective services |
| e. <input type="checkbox"/> Rental of transient living or sleeping accommodations (for six months or less)? | l. <input type="checkbox"/> Placing and operating vending machines at business locations belonging to others? | n4. <input type="checkbox"/> Protection services |
| f. <input type="checkbox"/> Management of transient living or sleeping accommodations belonging to others? | m. <input type="checkbox"/> Purchasing items to be included in a finished product assembled or manufactured for sale? | n5. <input type="checkbox"/> Security alarm system monitoring |
| g. <input type="checkbox"/> Rental of equipment or other property or goods to individuals or businesses? | | o. <input type="checkbox"/> Purchasing items that were not taxed by the seller at time of purchase (includes, but is not limited to, purchases through the Internet, from catalogs, or from out-of-state sellers)? |
| | | p. <input type="checkbox"/> Using dyed diesel fuel for off-road purposes? |
| | | q. <input type="checkbox"/> Operating vending machine(s) owned by you at your business location? |
17. What products or services do you purchase for resale? _____

COIN-OPERATED AMUSEMENT MACHINES

18. Are coin-operated amusement machines being operated at your business location? If yes, answer question 19. Yes No
19. Do you have a written agreement that requires someone other than yourself to obtain amusement machine certificates for any of the machines at your location? If yes, provide their information below. Yes No

Name _____ Address _____ Telephone number _____

Note: You must complete an *Application for Amusement Machine Certificate* (Form DR-18) if you answered YES to question 18 and NO to question 19.

CONTRACTORS

20. Do you improve real property as a contractor? If yes, answer questions 21-23. Yes No
21. Do you sell tangible personal property at retail? Yes No
22. Do you purchase materials or supplies from vendors located outside of Florida? Yes No
23. Do you fabricate or manufacture any building component at a location other than contract sites? Yes No

MOTOR FUEL

24. Do you sell any type of fuel or use off-road, dyed, diesel fuel? If yes, answer questions 25 and 26. Yes No
25. a. Do you make retail sales of gasoline, diesel fuel, or aviation fuel at posted retail prices? Yes No
- b. If yes to #25a, does this business exist as a marina? Yes No
- c. If yes to #25a, do you expect to sell more diesel fuel than gasoline? Yes No
- d. If yes to #25a, provide your Florida Department of Environmental Protection facility identification number for this location.
26. Do you use dyed diesel fuel for off-road purposes that was not taxed at the time of purchase? Yes No

SECTION C — SOLID WASTE FEES AND POLLUTANTS TAX — \$30 FEE FOR DRYCLEANING ONLY

27. Do you sell tires or batteries, or rent/lease motor vehicles to others? If yes, answer questions 28-30. Yes No
28. Do you make retail sales of new tires for motorized vehicles (either separately or as a part of a vehicle)? Yes No
29. Do you make retail sales of new or remanufactured lead-acid batteries sold separately or as a component part of another product such as new automobiles, golf carts, boats, etc.? Yes No
30. Are you in the business of renting or leasing vehicles that transport fewer than nine passengers to individuals or businesses? Yes No
31. Do you own or operate a dry-cleaning dry drop-off facility or plant in Florida? If yes, enclose the \$30 dry-cleaning registration fee. Yes No
32. Do you produce or import perchloroethylene? If yes, you must complete an *Application for Florida License to Produce or Import Taxable Pollutants* (Form DR-166). Yes No

SECTION D — UNEMPLOYMENT TAX — NO FEE

If you are registering an additional business location and are already registered with the Florida Department of Revenue for unemployment tax, you do not need to complete this section.

If you need to reactivate a previously assigned unemployment tax (UT) account number, enter your account number and complete items 33-41 below. Make sure that you have entered your FEIN on page 1, item 9.

33. Employer type (check all that apply):

- Regular (If a leasing company, attach copy of license.)
Agricultural (citrus)
Governmental entity
Nonprofit organization (501(c)(3) letter must be attached)
Domestic (household)
Agricultural (non citrus)
Agricultural crew chief
Indian tribe / Tribal unit

34. Did your business pay federal unemployment tax in another state in the current or previous calendar year?
If yes, in which state(s) Year(s)

35. Do you lease any of your employees?
Leasing Company Name: DBPR License Number:
Date leasing began: Leasing Company's FEIN:
Leasing Company's UT Acct. Number:

36. For the current calendar year, how many full or partial weeks have you employed workers?
For the previous year, how many full or partial weeks did you employ workers?

37. Provide the date that you first employed or will employ workers in Florida.
month day year

38. Does another party (accountant, bookkeeper, agent) maintain your payroll?
If yes, provide the following information.
Name of agent Telephone number
Address City/State/ZIP

39. Provide only your Florida gross payroll by calendar quarters. Estimate amounts if exact figures are not available.

Table with 5 columns: Qtr Ending 3/31, Qtr Ending 6/30, Qtr Ending 9/30, Qtr Ending 12/31. Rows: Current year, Previous year, Next previous year, Next previous year, Next previous year.

40. Did you purchase this business from another entity or change your current business structure in any way?
If yes, complete items a through i below, providing information about the former entity. Also, complete and submit a Report to Determine Succession and Application for Transfer of Experience Rating Records (Form UCS-1S) to the Department of Revenue. This form must be postmarked within 90 days of the acquisition date to be considered timely.

- a. Legal name of former entity
b. FEIN c. UT account number
d. Trade name (d/b/a)
e. Address
f. Date of purchase/change g. Portion of business acquired: All Part Unknown
h. Was the business in operation at the time the purchase/change occurred? Yes No
i. Was there any common ownership, management, or control at the time the purchase/change occurred? Yes No

41. List the locations and nature of business conducted in Florida. Use additional sheets if necessary.
Address, city, and county of work site Principal products / services Number of employees

Do the above work sites provide support for any other units of the company?
If yes, the services are: administrative research other, specify

SECTION E — GROSS RECEIPTS TAX — NO FEE

42. Do you sell, deliver, or transport electricity or gas? If yes, check the items below that apply:..... Yes No
- a. Electricity Yes No
- b. Natural or manufactured gas? Yes No
43. Do you import into this state, natural or manufactured gas for your own use as a substitute for purchasing taxable utility or transportation services?..... Yes No

SECTION F — DOCUMENTARY STAMP TAX — NO FEE

44. Do you make sales, finalized by written agreements, that do not require recording by the Clerk of the Court, but do require documentary stamp tax to be paid? If yes, answer questions 45-47..... Yes No
45. Do you anticipate five or more transactions subject to documentary stamp tax per month?..... Yes No
46. Do you anticipate your average monthly documentary stamp tax remittance to be less than \$80 per month? Yes No
47. Is this application being completed to register your **first** location to collect documentary stamp tax?..... Yes No
If no, and this application is for additional locations, please list name and address of each additional location.
 (Attach additional sheets if needed.)
- Location name _____ Telephone number _____
- Physical address _____ City/State/ZIP _____

SECTION G — COMMUNICATIONS SERVICES TAX — NO FEE

48. Do you sell communications services? If yes, check the items below that apply..... Yes No
- a. Telephone service (local, long distance, or mobile)..... Yes No
- b. Paging service Yes No
- c. Facsimile (fax) service (not in the course of advertising or professional services)..... Yes No
- d. Cable service Yes No
- e. Direct-to-home satellite service Yes No
- f. Pay telephone service..... Yes No
- g. Reseller (only sales for resale; no sales to any retail customers)..... Yes No
- h. Other services; please describe: _____ Yes No
49. Do you purchase communications services to integrate into prepaid calling arrangements?..... Yes No
50. Are you applying for a direct pay permit for communications services? Yes No
51. Check the appropriate box(es) for the method(s) you **intend** to use for determining the local taxing jurisdictions in which service addresses for your customers are located. If you use multiple databases, check all that apply. If you **only** sell pay telephone or direct-to-home satellite services, provide prepaid calling arrangements, are a reseller, or are applying for a direct pay permit, skip questions 51 and 52.
1. An electronic database provided by the Department. 3. ZIP+4 and a methodology for assignment when ZIP codes overlap jurisdictions.
- 2a. A database developed by this company that will be certified. To apply for certification of your database, complete an *Application for Certification of Communications Services Database* (Form DR-700012). 4. ZIP+4 that does not overlap jurisdictions. Example: a hotel located in one jurisdiction.
- 2b. A database supplied by a vendor. Provide the vendor's name: _____ 5. None of the above.

Two collection allowance rates are available.

- Dealers whose databases meet the criteria in items 1, 3, or 4 above are eligible for a .75 percent (.0075) collection allowance.
- Dealers whose databases meet the criteria in item 5 are eligible for a .25 percent (.0025) collection allowance.
- Dealers meeting the criteria in item 2a are eligible for a .25 percent (.0025) collection allowance until the database is certified. Upon certification, the dealer will receive the .75 percent (.0075) collection allowance.
- Dealers meeting the criteria in 2b are eligible for the .75 percent (.0075) collection allowance if the vendor's database has been certified. If not, the .25 percent collection allowance (.0025) will apply.

Dealers with multiple databases may need to file two separate returns in order to maximize their collection allowances.

- If all databases are certified or a ZIP+4 method is used, then the dealer is entitled to the .75 percent (.0075) collection allowance.
- If some databases are certified or a ZIP+4 method is used, and some are not, the dealer has two options for reporting the tax. One is to file a single return for all taxable sales from all databases and receive a .25 percent (.0025) collection allowance. The second option is to file two returns: one reporting taxable sales from certified databases (.75 percent allowance) and a separate return for the taxable sales from non-certified databases (.25 percent allowance).
- If no databases are certified, the dealer will receive a .25 percent (.0025) collection allowance on all tax collected.

52. If you wish to be eligible for both collection allowances, check the box below to indicate that you will file two separate returns.

- I will file two separate communications services tax returns in order to maximize my collection allowance.

53. Provide the name of the managerial representative who can answer questions regarding filed tax returns.

Name _____

Telephone _____

E-Mail Address _____

Street Address _____

SECTION H — APPLICANT DECLARATION AND SIGNATURE

This application will not be accepted if not signed by the applicant.

If the applicant is a sole proprietorship, the proprietor or owner must sign; if a partnership, a partner must sign; if a corporation, an officer of the corporation authorized to sign on behalf of the corporation must sign; if a limited liability company, an authorized member or manager must sign; if a trust, a trustee must sign; if applicant is represented by an authorized agent for unemployment tax purposes, the agent may sign (attach executed power of attorney). **THE SIGNATURE OF ANY OTHER PERSON WILL NOT BE ACCEPTED.**

Please note that any person (including employees, corporate directors, corporate officers, etc.) who is required to collect, truthfully account for, and pay any taxes and willfully fails to do so shall be liable for penalties under the provisions of section 213.29, Florida Statutes. All information provided by the applicant is confidential as provided in s. 213.053, F.S., and is not subject to Florida Public Records Law (s. 119.07, F.S.).

Under penalties of perjury, I attest that I am authorized to sign on behalf of the business entity identified herein, and also declare that I have read the information provided on this application and that the facts stated in it are true to the best of my knowledge and belief.

**SIGN
HERE**

Title _____

Print name _____

Date _____

Amount enclosed: \$ _____

- **\$5 fee** – Sales tax registration for business/property located in Florida.
- **\$30 fee** – Solid waste registration for dry cleaners.

USE THIS CHECKLIST TO ENSURE FAST PROCESSING OF YOUR APPLICATION.

- ✓ Complete the application in its entirety.
- ✓ Make sure that you have provided your FEIN or SSN.
- ✓ Sign and date the application.
- ✓ Attach check or money order for appropriate registration fee amount. **DO NOT SEND CASH.**

- ✓ Mail to: **FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0100**

You may also mail or deliver your application to any service center listed on the inside front cover.

FOR DOR USE ONLY

PM/Delivery

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Contract Object (MO)

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NAICS Code(s):

B.P. No.

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Contract Object (LO)

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UT Acct. No..

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Contract Object (other)

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