



Florida Business Tax Application

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Please read the *Instructions for Completing the Florida Business Tax Application (Form DR-1N)*. Every applicant must complete Sections A and K and must answer the **questions in bold print** at the beginning of every section and subsection. This application will be rejected if the required information is not provided.

Section A – Reason for Applying and Applicant Information

1. Indicate your reason for submitting this application (check only one; provide date and certificate number, if applicable).

<input type="checkbox"/> a. New business entity (not previously registered in Florida).	Beginning date of Florida taxable business activity: <input type="text"/> / <input type="text"/> / <input type="text"/>
<input type="checkbox"/> b. New/additional Florida business location.	Beginning date of business activity at new Florida location: <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="checkbox"/> Link new location to existing consolidated filing number: 80 - <input type="text"/> - <input type="text"/>
<input type="checkbox"/> c. New taxable activity at previously registered business location.	Date of new taxable activity: <input type="text"/> / <input type="text"/> / <input type="text"/> Registered location's certificate number <input type="text"/> - <input type="text"/> - <input type="text"/>
<input type="checkbox"/> d. Change of Florida county.	Date of location county change: <input type="text"/> / <input type="text"/> / <input type="text"/> Old location's certificate/account number: <input type="text"/> - <input type="text"/> - <input type="text"/> <input type="checkbox"/> Link new county location to existing consolidated filing number: 80 - <input type="text"/> - <input type="text"/>
<input type="checkbox"/> e. Change of legal entity/business structure.	Date of legal change: <input type="text"/> / <input type="text"/> / <input type="text"/> Old entity's certificate/account number: <input type="text"/> - <input type="text"/> - <input type="text"/>
<input type="checkbox"/> f. Purchase/acquisition of existing business from another person or entity.	Date of purchase/acquisition: <input type="text"/> / <input type="text"/> / <input type="text"/>

2. Is this a seasonal business? Yes No **If yes**, first month of season: _____ last month: _____

BUSINESS ENTITY INFORMATION

3a. Legal name of individual owner (for sole proprietor only):	Last name:	First name:	Middle name/initial:	3b. Owner's telephone number: ()
3c. Legal name of business entity (e.g., corporation, limited liability company, partnership, trust, estate):				
4. Trade, fictitious, or "doing business as" name:				
5a. Physical street address of business location or rental property being registered (see instructions):			5b. Business telephone number: ()	
City/State/ZIP:		County:	5c. Fax number: ()	
6. Mail to the attention of:		Mailing address (if different from # 5a):		
City/State/ZIP:				
7. Email address: Your email address is treated as confidential information [section (s). 213.053, Florida Statutes (F.S.)], and is not subject to disclosure of public records (s. 119.071, F.S.).				
8a. Business Entity Identification Number - Provide the Federal Employer Identification Number (FEIN) of the business entity or Social Security Number (SSN)* of the owner/sole proprietor. Sole proprietors employing workers must also have an FEIN.			8b. FEIN:	8c. SSN*:



9. If you checked Box 1.f. because you purchased or acquired an existing business from another person or entity, provide the following information about the other person or entity:

a. Legal name of person or entity:	b. FEIN:	c. Reemployment tax account number:
d. Address, City, State, ZIP:		e. Sales tax certificate number:
f. Portion of business acquired: <input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> Unknown	g. Date of purchase or acquisition: <input type="text"/> / <input type="text"/> / <input type="text"/>	
h. Was the business operating at the time of purchase/acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No	i. If no , on what date did the business close? <input type="text"/> / <input type="text"/> / <input type="text"/>	
j. Did the business have employees at the time of purchase/acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No	k. If yes , did you acquire the employees? <input type="checkbox"/> Yes <input type="checkbox"/> No	
l. Did the acquired entity and your entity share any common ownership, management, or control at the time of purchase/acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No		

BUSINESS STRUCTURE & OWNERSHIP

10. Check the box next to the structure of your business entity.

<input type="checkbox"/> a. Sole proprietorship	d. Limited Liability Company (check one below)	<input type="checkbox"/> e. Business trust
<input type="checkbox"/> b. Partnership (check one below)	<input type="checkbox"/> Single member LLC	<input type="checkbox"/> f. Nonbusiness trust/Fiduciary
<input type="checkbox"/> Married couple <input type="checkbox"/> General partnership	<input type="checkbox"/> Elects treatment as C-corporation **	<input type="checkbox"/> g. Estate
<input type="checkbox"/> Limited partnership <input type="checkbox"/> Joint venture	<input type="checkbox"/> Multi-member LLC	Provide date of death: <input type="text"/> / <input type="text"/> / <input type="text"/>
<input type="checkbox"/> c. Corporation (check one below)	<input type="checkbox"/> Elects treatment as C-corporation **	<input type="checkbox"/> h. Government agency
<input type="checkbox"/> C-corporation <input type="checkbox"/> Not-for-profit corporation	**Refers to elections made for federal income tax purposes.	
<input type="checkbox"/> S-corporation		

11. Corporations, partnerships, limited liability companies, and trusts must provide the following:

a. Document number issued by the Florida Secretary of State when the entity was chartered or authorized to conduct business in Florida:	Document number: <input type="text"/>
b. Date of Florida incorporation, formation or organization, or date of authorization to conduct business in Florida:	<input type="text"/> / <input type="text"/> / <input type="text"/>
c. Entity's fiscal year ending date (month/day):	<input type="text"/> / <input type="text"/>

12. Identify the owner/sole proprietor, or general partners, officers, managing members, grantors, trustees, or personal representatives of the business entity.

Note: The person signing this application must be listed here.

Name:	Social Security Number *:	Home address:	Percent of ownership/control:
Title:	Driver license number/Issuing state:	City/State/ZIP:	Telephone number: ()
Name:	Social Security Number*:	Home address:	Percent of ownership/control:
Title:	Driver license number/Issuing state:	City/State/ZIP:	Telephone number: ()
Name:	Social Security Number *:	Home address:	Percent of ownership/control:
Title:	Driver license number/Issuing state:	City/State/ZIP:	Telephone number: ()

(Attach additional pages, if necessary)

* Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at floridarevenue.com and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.



20. Does your business (check the yes or no box next to each activity with black or blue pen):

- r. Purchase items for use in your business that were not taxed by the seller when purchased (includes purchases through catalogs, the Internet, or from out-of-state vendors)?
- s. Use dyed diesel fuel for off-road purposes?
- t. Provide any of the following services? If yes, check the box next to each service you provide.
 - (1) Pest control services for nonresidential buildings
 - (4) Protection services
 - (2) Interior cleaning services for nonresidential buildings
 - (5) Security alarm system monitoring services
 - (3) Detective services

Coin-Operated Amusement Machines

- 21. Are coin-operated amusement machines operated at your business location?**
 If yes, answer question a. If no, skip to question 22.
- a. Do you have a written agreement designating a party other than the applicant entity as the operator of the amusement machines at your location?
 If yes, provide name, address, and telephone number of machine operator: **If no**, also complete an *Application for Amusement Machine Certificate* (Form DR-18).

Name:	Telephone number: ()
Mailing address:	City/State/ZIP:

Real Property Contractors

- 22. Do you improve real property as a contractor?**
 If yes, answer questions a–d. If no, skip to question 23.
- a. Indicate your industry category(s) (check all that apply): residential commercial industrial utility bridge/road
- b. Do you sell products at retail?
- c. Do you purchase materials/supplies from out-of-state vendors for use in your Florida projects?
- d. Do you construct or assemble building components away from your project sites?

Motor Fuel Sales

- 23. Do you sell gasoline, diesel fuel, or aviation fuel at posted retail prices?**
 If yes, complete item a. If no, skip to question 24.
- a. Check the box next to the description that best describes your fuel sales activities.
 Gas station only Gas station/convenience store Truck stop Marine fueling Aircraft fueling

Section C – Activities Subject to Sales Tax and the Prepaid Wireless E911 Fee

- 24. Do you sell prepaid phones, phone cards or calling arrangements?**
 If yes, check the box next to each activity below that describes your sales.
- a. Domestic or international long distance calling/phone cards (non-wireless)
 - b. Prepaid wireless services (cards, plans, devices) that provide access to wireless networks and interaction with 911 emergency services.

Section D – Activities Subject to Solid Waste Fees & Surcharge (no fee)

- 25. Do you sell tires or batteries, or rent or lease motor vehicles to others?**
 If yes, answer questions a–c. If no, skip to question 26.
- a. Do you sell (at retail) new tires for motorized vehicles that are sold separately or as part of a vehicle?
 - b. Do you sell (at retail) new or remanufactured lead-acid batteries that are sold separately or as a component part of another product such as new automobiles, golf carts, or boats?
 - c. Do you rent, lease, or sell car-sharing membership services for the use of, motor vehicles that transport fewer than nine passengers?



26. Do you own or operate a dry-cleaning plant or dry drop-off facility in Florida? Y N

27. Do you produce or import perchloroethylene? Y N
If yes, also complete a Florida Fuel or Pollutants Tax Application (Form DR-156). If no, continue to question 28.

Section E - Activities Subject to Reemployment Tax (formerly Unemployment Tax) (no fee)

NOTE: In addition to registering for Reemployment Tax:

- New Florida employers must register with the Florida New Hire Reporting Center to report newly hired and re-hired employees in Florida, visit <https://newhire.state.fl.us>
- Florida employers are required to obtain appropriate workers' compensation insurance coverage for their employees, visit <http://www.myfloridacfo.com/division/WC/>

28. Have you employed or will you employ workers in the state of Florida? ** Y N
If no, skip Section E (questions 29-39).

** Officers performing services for the corporation and receiving payment for such services (salary or distributions) are considered employees of the corporation for purposes of reemployment tax (RT).

29. Is your business already registered and actively paying Florida reemployment tax? Y N
If yes, provide your RT Account Number and skip questions 30-39. RT Account Number

30. Are you reactivating your reemployment tax account? Y N
If yes, provide your RT Account Number. RT Account Number

31. Employment type (check all that apply):

- | | | |
|---|--|--|
| <input type="checkbox"/> Regular employer (employee leasing companies attach a copy of Department of Business & Professional Regulation [DBPR] license) | <input type="checkbox"/> Domestic employer (household & personal care) | <input type="checkbox"/> Agricultural (noncitrus) employer |
| <input type="checkbox"/> Nonprofit organization (attach a copy of your 501(c)(3) determination letter from the IRS) | <input type="checkbox"/> Indian tribe or Tribal unit | <input type="checkbox"/> Agricultural (citrus) employer |
| | <input type="checkbox"/> Governmental entity | <input type="checkbox"/> Agricultural crew chief |
| | FL State agencies provide first six digits of FLAIR Org Code <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> | |

32. On what date did you, or will you first employ workers in Florida? ** / /

33. If your employment type is:

a. Regular, Indian tribe/Tribal unit, or Governmental employer

Have you or will you pay gross wages of at least \$1,500 within a calendar quarter? ** Y N
If yes, provide the date you reached or will reach \$1,500 gross wages: / /

Have you or will you employ one or more workers for 20 or more weeks within a calendar year? ** Y N
If yes, provide the date of the 20th week: / /

b. Nonprofit organization

Have you or will you employ four or more workers for 20 or more weeks within a calendar year? ** Y N
If yes, provide the date of the 20th week: / /

c. Domestic employer

Have you or will you pay gross wages of at least \$1,000 within a calendar quarter? ** Y N
If yes, provide the date you reached or will reach \$1,000 gross wages: / /

d. Agricultural (non-citrus, citrus, or crew chief) employer

Have you or will you pay gross wages of at least \$10,000 within a calendar quarter? ** Y N



c. **Claims** – Mail notices of benefits paid and other correspondence about claims and benefits to (check one):

Payroll address (item 38) Other, below

Name:		Telephone number: ()
Mailing address:	City/State/ZIP:	
Email address:		

Section F - Activities Subject to Communications Services Tax (no fee)

40. Do you sell communications services; purchase communications services to integrate into prepaid calling arrangements; or are you applying for a direct pay permit for communications services tax? Y N
If yes, check the box next to each service you sell, and answer questions 41-44. If no, skip Section F (questions 41-44).

- | | |
|--|---|
| <input type="checkbox"/> Telephone service (i.e., local, long distance, wireless or VOIP) | <input type="checkbox"/> Video service (e.g., television programming) |
| <input type="checkbox"/> Paging service | <input type="checkbox"/> Direct-to-home satellite service |
| <input type="checkbox"/> Facsimile (fax) service (not in the course of advertising or professional services) | <input type="checkbox"/> Pay telephone service |
| <input type="checkbox"/> Reseller (only sales for resale; no sales to retail customers) | <input type="checkbox"/> Purchase services to integrate into prepaid calling arrangements |
| <input type="checkbox"/> Other services; please describe: _____ | |

41. Are you applying for a direct pay permit for communications services tax?..... Y N
If yes, also complete an *Application for Self-Accrual Authority/Direct Pay Permit* (Form DR-700030).

42. In order to charge the correct amount of tax, you must know the taxing jurisdiction in which your customers are located. How will you verify the correct assignment of customer location to taxing jurisdiction? If you use multiple databases, **check all that apply**. If you sell only pay telephone or direct-to-home satellite services, provide prepaid calling arrangements, are a reseller, or are applying for a direct pay permit, skip to item 44.

- 1. An electronic database provided by the Department.
- 2. Your own database that will be certified by the Department; to apply for certification, you must complete an Application for Certification of Communications Services Database (Form DR-700012).
- 3. A database supplied by a vendor. Provide the vendor name and product: Vendor: _____ Product: _____
- 4. ZIP+4 and a methodology for assignment when ZIP codes overlap jurisdictions.
- 5. ZIP+4 that does not overlap jurisdictions (e.g., a hotel located in one jurisdiction).
- 6. None of the above.

43. If you use multiple databases, you may be eligible for both collection allowances. If you will file separate returns for each type of database, check the box below. See instructions for explanation.

I will file two separate communications services tax returns, one for each type of database.

44. Name and contact information of the managerial representative who can answer questions about filed tax returns:

Name:		Telephone number: ()
Mailing address:	City/State/ZIP:	
Email address:		

Section G - Activities Subject to Documentary Stamp Tax (no fee)

45. Do you make sales, finalized by written financing agreements, that are not recorded by the Clerk of the Court, but do require documentary stamp tax to be paid? Y N
If yes, complete items a-b. If no, skip to question 46.

a. Do you anticipate five or more transactions subject to documentary stamp tax per month?..... Y N



b. Will books and records be kept at locations in addition to the location provided for item 5? Y N
If yes, provide location information:

Address:	City/State/ZIP:
Address:	City/State/ZIP:
Address:	City/State/ZIP:
Address:	City/State/ZIP:

Section H - Activities Subject to Gross Receipts Tax on Electrical Power and Gas (no fee)

46. Do you own or operate a local electric or natural or manufactured gas (excluding LP gas) utility distribution facility in Florida? Y N
If yes, check the items below that apply and answer question b. If no, skip to question 47.

- a. Electricity Natural or manufactured gas
- b. Do you import into Florida natural or manufactured gas (excluding LP gas) for your own use instead of purchasing taxable utility or transportation services?..... Y N

Section I - Activities Subject to Severance Taxes & Miami-Dade County Lake Belt Fees (no fee)

47. Do you extract oil, gas, sulfur, solid minerals, phosphate rock or heavy minerals from the soils or waters of Florida?..... Y N
If yes, check the box next to each activity you are engaged in. If no, skip to question 48.

- a. Extracting oil for sale, transport, storage, profit, or commercial use.
- b. Extracting gas for sale, transport, profit, or commercial use.
- c. Extracting sulfur for sale, transport, storage, profit, or commercial use.
- d. Extracting solid minerals, phosphate rock, or heavy minerals from the soil or water for commercial use.
- e. Extracting lime rock or sand from within the Miami-Dade County Lake Belt Area (see s. 373.4149, F.S., for boundary description).

Section J - Enrollment to File and Pay Taxes and Fees Electronically (no fee)

48. Do you wish to enroll to file and pay taxes, fees, and surcharges electronically? Y N
Complete this section if you wish to electronically file and pay all taxes, fees and surcharges resulting from this registration, if an electronic option exists. Each will have the same filing and paying contacts, banking information and method of payment. If you wish to enroll each tax/fee/surcharge separately (e.g., different contacts, banking information, methods of payment) you may do so online after you have received all certificate and account numbers following this registration. For detailed information about the e-Services program, see the instructions (Form DR-1N) or go to floridarevenue.com and select Enroll for tax e-Services.

49. Contact Person for Electronic Payments

Name:	Telephone number: () ()	Fax number: () ()
Mailing address:	City/State/ZIP:	
Email address:		
<input type="checkbox"/> a company employee <input type="checkbox"/> a non-related tax preparer <input type="checkbox"/> the party named in item 38		Federal PTIN (if tax preparer):

50. Contact Person for Electronic Return Filing Check if same as contact person for electronic payments.

Name:	Telephone number: () ()	Fax number: () ()
Mailing address:	City/State/ZIP:	
Email address:		
<input type="checkbox"/> a company employee <input type="checkbox"/> a non-related tax preparer <input type="checkbox"/> the party named in item 38		Federal PTIN (if tax preparer):



51. Choose your filing/payment method:

- File Electronically Pay Electronically (select one): ACH-Debit (e-check) ACH-Credit

ACH-Debit (e-check) is the action taken when the Department’s bank withdraws a tax payment from the taxpayer’s bank account upon the taxpayer’s authorization; the taxpayer’s bank account is debited.

ACH-Credit is the action taken when the taxpayer’s bank transfers a tax payment to the Department’s bank account; the Department’s account is credited. This is not a credit card payment.

52. Banking Information (not required for ACH-Credit payment method):

a. Bank/financial institution name:	b. Account type: <input type="checkbox"/> Business, or <input type="checkbox"/> Personal and <input type="checkbox"/> Checking, or <input type="checkbox"/> Savings
c. Bank account number:	d. Bank Routing Number: : <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> :

Note: Due to federal security requirements, we cannot process international ACH transactions. If any funding for payments comes from financial institutions located outside the US or its territories, please contact us to make other payment arrangements. If you are unsure, please contact your financial institution.

53. Enrollee Authorization and Agreement

This is an Agreement between the Florida Department of Revenue, hereinafter “the Department,” and the business entity named herein, hereinafter “the Enrollee,” entered into according to the provisions of the Florida Statutes and the Florida Administrative Code.

By completing this agreement and submitting this enrollment request, the Enrollee applies and is hereby authorized by the Department to file tax returns and reports, make tax and fee payments, and transmit remittances to the Department electronically. This agreement represents the entire understanding of the parties in relation to the electronic filing of returns, reports, and remittances.

The same statute and rule provisions that pertain to all paper documents filed or payments made by the Enrollee also govern an electronic return, or payment initiated electronically according to this agreement.

I certify that I am authorized to sign on behalf of the business entity identified herein, and that all information provided in this document has been personally reviewed by me and the facts stated in it are true. According to the payment method selected above, I hereby authorize the Department to present debit entries into the bank account referenced above at the depository designated herein (ACH-Debit), or I am authorized to register for the ACH-Credit payment privilege and accept all responsibility for the filing of payments through the ACH-Credit method.

Signature: _____ Title: _____ Date: _____

Printed name: _____

Second Signature: _____ Title: _____ Date: _____
(If account requires two signatures)

Printed name: _____

Section K - Applicant Acknowledgement, Declaration and Signature

Registrant’s Responsibilities – You must initial next to each responsibility listed below to indicate that you have read, acknowledge, and understand each one. Your application will be rejected if any part of this section is left blank.

- _____ I understand it is my responsibility to notify the Department of Revenue of any changes of business structure, activities, location, mailing address or contact information.
- _____ I understand that any person who is required to collect, truthfully account for, and pay any tax, surcharge, or fee, and willfully fails to do so shall be personally liable for penalties and twice the amount of tax, under the provisions of s. 213.29, F.S.

In addition to any other penalties provided by law, including civil penalties, I understand it is a criminal offense to:

- _____ Fail or refuse to register (a late registration fee or penalty may also be imposed).
- _____ Not timely file a tax return or report.
- _____ Underreport a tax, surcharge or fee liability on a return or report filed.
- _____ Fail or refuse to collect a required tax, surcharge or fee.
- _____ Not remit a collected tax, surcharge or fee.
- _____ Make a worthless check, draft, debit card payment, or electronic funds transfer to the Department.



Authorized Signature – Depending on your business structure, only the following principal persons may sign this application:

- If the applicant is a sole proprietor, the individual owner must sign.
- If the applicant is a partnership, a general partner must sign.
- If the applicant is a corporation, an incorporator or officer must sign.
- If the applicant is a limited liability company, a member or manager (if authorized by the members) must sign.
- If the applicant is a trust, the grantor or a trustee must sign.
- If the applicant is an estate, the personal representative, executor or executrix must sign.
- If the applicant is a government agency, an official authorized to sign on behalf of the agency must sign.

Note: The person signing the application must be listed under item 12 in the Business Structure & Ownership section.

Applicant Attestation, Declaration, and Signature

Under penalties of perjury, I attest that I am the applicant, or that I am an authorized principal of the applicant 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.

Signature: _____

Title: _____

Printed name: _____

Date: _____

USE THIS CHECKLIST TO ENSURE FAST PROCESSING OF YOUR APPLICATION.

- ✓ Complete all required sections of this application.
- ✓ Make sure that you have provided your FEIN or SSN.
- ✓ Sign and date the application.
- ✓ Attach required documentation or additional applications, if applicable.
- ✓ Mail to: **Account Management MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160**

You may also mail or deliver your application to any Department of Revenue taxpayer service center. Visit the Department's website at **floridarevenue.com**

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Contract Object (MO)

B.P. No.

Certificate No. - -

RT Acct. No.

Contract Object (other)

NAICS Code(s):