



**FLORIDA**

Executive  
Director

Leon M. Biegalski

February 21, 2018

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2018 FEB 21 PM 4:37

JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE

Kenneth J. Plante, Coordinator  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

Attn: Jamie Jackson, Senior Attorney

Re: Florida Department of Revenue Rules  
Rules 12A-1.012, .0144, and .097, F.A.C.

Dear Ms. Jackson:

This is in response to your letters dated January 31, 2018, and February 19, 2018, providing comments and requesting revisions to the above referenced rules.

**12A-1.097:** Law Implemented

Comment: It is unclear how this rule's content implements section 219.07, Florida Statutes. Please review and advise.

Response: The Department will remove this reference as a technical change to the final rule text filed for adoption.

**12A-1.097(2)(a):**

Comment: The effective date of 01/18 of this form is misleading as utilized separately from setting forth the version form as the content of the form will be effective upon adoption of the amendments for its incorporation, which will not occur in 01/18. Please review and revise as is necessary

Child Support – Ann Coffin, Director • General Tax Administration – Maria Johnson, Director  
Property Tax Oversight – Dr. Maurice Gogarty, Director • Information Services – Damu Kuttikrishnan, Director

[www.floridarevenue.com](http://www.floridarevenue.com)  
**Florida Department of Revenue**  
Tallahassee, Florida 32399-0100

February 21, 2018

Response: The 01/18 effective date on the form and in the rule text was a placeholder date only, and will be corrected as a technical change in the version filed for adoption to reflect the applicable effective date.

**12A-1.097(2)(b):**

Comment: Please see the comments above for rule 12A-1.097(2)(a).

Response: Please see the response above for rule 12A-1.097(2)(a).

**12A-1.097(13):**

Comment: Please see the comments above for rule 12A-1.097(2)(a).

Response: Please see the response above for rule 12A-1.097(2)(a).

**12A-1.097(2)(a)-(b), (13):**

Comment: Cross-references to potentially applicable forms are made in these incorporated materials. Please provide a reference to the appropriate incorporative rule(s) for these forms.

Response: The Department has added reference boxes to the forms which provide incorporative information for all referenced materials. A notice of change to this effect was published February 20, 2018. A copy of the notice of change and the revised materials are included for your reference.

If you need additional information, please do not hesitate to contact me.

Sincerely,



Kimberly Berg  
Agency Rules Coordinator

Attachments

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Notice of Change/Withdrawal

**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

RULE NO.: RULE TITLE:

12A-1.097 Public Use Forms

**NOTICE OF CHANGE**

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 44 No. 10, January 16, 2018 issue of the Florida Administrative Register.

The following changes are made in response to written comments received from the staff of the Joint Administrative Procedures Committee.

Forms DR-1, DR-1N and DR-95B have been revised to provide incorporative information for promulgated materials referenced in the form.

Revised drafts of the forms will be available on the Department's website.

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# Florida Business Tax Application

Register online at  
[floridarevenue.com](http://floridarevenue.com) It's  
convenient, free,  
secure and saves paper,  
postage, and time.

For DOR Use Only

DR-1  
R. 01/18  
Page 1

Rule 12A-1.097  
Florida Administrative Code  
Effective XX/XX



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: <b>80</b> - <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="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="checkbox"/> Link new county location to existing consolidated filing number: <b>80</b> - <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="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. 19.074, F.S.).				
8a. <b>Business Entity Identification Number</b> - 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:

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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
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"/>
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](http://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.



### BUSINESS BACKGROUND INFORMATION

13. Has this business entity ever been known by another name?	<input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, provide previous name:
14. Has this business entity ever been issued a certificate of registration, certificate number or tax account number by the Florida Department of Revenue?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
15. Has any owner/proprietor, partner, officer, member, trustee, or the person whose social security number is provided in items 8c or 12 ever been issued a certificate of registration, certificate number or tax account number by the Florida Department of Revenue?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
16. If you answered "Yes" to questions 14 or 15, provide the name, address and certificate of registration number for each business, proprietor, owner, partner, officer, member or trustee.	a. Name of person or entity named on certificate of registration:	
	b. Address of person or entity named on certificate of registration:	
	c. Certificate or tax account number:	
17. Has a tax warrant ever been filed by the Florida Department of Revenue against this business entity?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
18. Has a tax warrant ever been filed by the Florida Department of Revenue against any owner/proprietor, partner, officer, member, trustee, or the person whose social security number is provided in items 8c or 12?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

### BUSINESS ACTIVITIES DESCRIPTION

19a. Describe the primary nature of your business and list all activities, products, and services. Include all of your taxable activities if known.																					
19b. If known, provide your North American Industry Classification System (NAICS) Code(s). Enter your primary code first. To determine your NAICS code, go to <a href="http://www.census.gov/eos/www/naics">www.census.gov/eos/www/naics</a>	Primary Code: <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																				

### Section B – Activities Subject to Sales & Use Tax (no fee)

#### General

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

Yes	No	
<input type="checkbox"/>	<input type="checkbox"/>	a. Sell products or services at retail (to consumers)?
<input type="checkbox"/>	<input type="checkbox"/>	b. Sell products or services at wholesale (to registered dealers who will sell to consumers)?
<input type="checkbox"/>	<input type="checkbox"/>	c. Purchase or sell secondhand goods (see description in the Sales and Use Tax section of the instructions, Form DR-1N)? If you consign, buy or trade secondary goods, in addition to registering for sales and use tax, complete and submit a <i>Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers</i> (Form DR-1S).
<input type="checkbox"/>	<input type="checkbox"/>	d. Purchase or sell salvage or scrap metal to be recycled? If you obtain, purchase or convert ferrous or nonferrous metals into raw material products, in addition to registering for sales and use tax, complete and submit a <i>Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers</i> (Form DR-1S).
<input type="checkbox"/>	<input type="checkbox"/>	e. Sell products or goods from nonpermanent locations (such as flea markets or craft shows)?
<input type="checkbox"/>	<input type="checkbox"/>	f. Sell products or goods by mail order using catalogs or the Internet?
<input type="checkbox"/>	<input type="checkbox"/>	g. Rent or lease commercial real property to individuals or businesses?
<input type="checkbox"/>	<input type="checkbox"/>	h. Rent or lease living or sleeping accommodations to others for periods of six months or less?
<input type="checkbox"/>	<input type="checkbox"/>	i. Manage the rental or leasing of living or sleeping accommodations belonging to others?
<input type="checkbox"/>	<input type="checkbox"/>	j. Rent equipment or other property or goods to individuals or businesses?
<input type="checkbox"/>	<input type="checkbox"/>	k. Repair or alter consumer products or equipment?
<input type="checkbox"/>	<input type="checkbox"/>	l. Charge admission or membership fees?
<input type="checkbox"/>	<input type="checkbox"/>	m. Place and operate coin-operated amusement machines at business locations belonging to others?
<input type="checkbox"/>	<input type="checkbox"/>	n. Place and operate food or beverage vending machines at business locations belonging to others?
<input type="checkbox"/>	<input type="checkbox"/>	o. Place and operate nonfood or nonbeverage vending machines at business locations belonging to others?
<input type="checkbox"/>	<input type="checkbox"/>	p. Operate vending machines at your business location(s)?
<input type="checkbox"/>	<input type="checkbox"/>	q. Purchase items that you will include in a finished product assembled or manufactured for sale?



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.
- |  |  |
|--|--|
| <input type="checkbox"/> (1) Pest control services for nonresidential buildings      | <input type="checkbox"/> (4) Protection services                       |
| <input type="checkbox"/> (2) Interior cleaning services for nonresidential buildings | <input type="checkbox"/> (5) Security alarm system monitoring services |
| <input type="checkbox"/> (3) Detective services                                      |  |

### Coin-Operated Amusement Machines

21. Are coin-operated amusement machines operated at your business location? ..... ☐ Y ☐ N
- If yes, answer question a. If no, skip to question 22. .... ☐ Y ☐ N
- 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? ..... ☐ Y ☐ N
- 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? ..... ☐ Y ☐ N
- 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? ..... ☐ Y ☐ N
- c. Do you purchase materials/supplies from out-of-state vendors for use in your Florida projects? ..... ☐ Y ☐ N
- d. Do you construct or assemble building components away from your project sites? ..... ☐ Y ☐ N

### Motor Fuel Sales

23. Do you sell gasoline, diesel fuel, or aviation fuel at posted retail prices? ..... ☐ Y ☐ N
- 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? ..... ☐ Y ☐ N
- 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? ..... ☐ Y ☐ N
- 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? ..... ☐ Y ☐ N
- 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? ..... ☐ Y ☐ N
- c. Do you rent, lease, or sell car-sharing membership services for the use of, motor vehicles that transport fewer than nine passengers? ..... ☐ Y ☐ N



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"/>                                       |

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

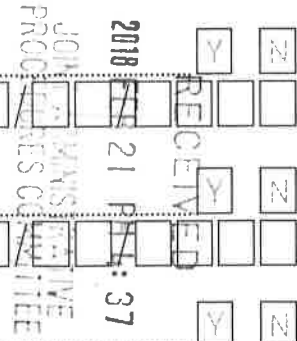
Have you or will you employ four or more workers for 20 or more weeks within a calendar year? \*\* ☐ Y ☐ N  
If yes, provide the date of the 20th week:

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







If yes, provide the date you reached or will reach \$10,000 gross wages: / /

Have you or will you employ five or more workers for 20 or more weeks within a calendar year? \*\*

If yes, provide the date of the 20th week: / /

34. Have you paid federal unemployment tax in another state this year or last year?

If yes, in which state:  in which year:

35. Do you use the services of persons in Florida whom you consider to be self-employed, independent contractors?

If yes, also complete an *Independent Contractor Analysis* (RTS-6061)

36. Do you lease workers from an employee leasing company?

If yes, complete items a-f about the leasing company and your leasing arrangement.

a. Leasing company's name:			
b. FEIN:		c. DBPR License Number:	
d. RT Account Number:			
e. Portion of workforce that is leased: <input type="checkbox"/> All <input type="checkbox"/> Part		f. Date of leasing arrangement: <input type="text"/> / <input type="text"/> / <input type="text"/>	

37. List the locations where you employ workers in Florida.

Address:	City:	County:	Number of employees:
Principal products or services:	If services, indicate if <input type="checkbox"/> Administrative <input type="checkbox"/> Research <input type="checkbox"/> Other: <input type="text"/>		
Address:	City:	County:	Number of employees:
Principal products or services:	If services, indicate if <input type="checkbox"/> Administrative <input type="checkbox"/> Research <input type="checkbox"/> Other: <input type="text"/>		
Address:	City:	County:	Number of employees:
Principal products or services:	If services, indicate if <input type="checkbox"/> Administrative <input type="checkbox"/> Research <input type="checkbox"/> Other: <input type="text"/>		

38. If another party (accountant, bookkeeper, agent) will maintain your payroll, provide the following information about the other party:

Individual or firm name:	Federal ID number (FEIN, PTIN):
Mailing address:	City/State/ZIP:
Email address:	Telephone number: ( )

39. Mailing addresses for reemployment tax – All correspondence about your reemployment tax account, returns, statements, rate notices, and claims and benefits information, will be mailed to the address you provided in item 6. If you wish to have these documents mailed elsewhere, provide other addresses below.

a. **Reporting** – Mail Employer's Quarterly Reports, certifications, and correspondence related to reporting to (check one): ☐ Payroll address (item 38) ☐ Other, below

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

b. **Tax Rate** – Mail tax rate notices and rate-related correspondence to (check one): ☐ Payroll address (item 38) ☐ Other, below

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



- 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.

- |  |
|--|
| <input type="checkbox"/> 1. An electronic database provided by the Department.   |
| <input type="checkbox"/> 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). |
| <input type="checkbox"/> 3. A database supplied by a vendor. Provide the vendor name and product: Vendor: _____ Product: _____   |
| <input type="checkbox"/> 4. ZIP+4 and a methodology for assignment when ZIP codes overlap jurisdictions.   |
| <input type="checkbox"/> 5. ZIP+4 that does not overlap jurisdictions (e.g., a hotel located in one jurisdiction).   |
| <input type="checkbox"/> 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



Y N

- b. Will books and records be kept at locations in addition to the location provided for item 5?.....  
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)**

Y N

46. Do you own or operate a local electric or natural or manufactured gas (excluding LP gas) utility distribution facility in Florida? .....

If yes, check the items below that apply and answer question b. If no, skip to question 47.

- a. ☐ Electricity ☐ Natural or manufactured gas

Y N

- 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?.....

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

Y N

47. Do you extract oil, gas, sulfur, solid minerals, phosphate rock or heavy minerals from the soils or waters of Florida?.....

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)**

Y N

48. Do you wish to enroll to file and pay taxes, fees, and surcharges electronically?.....  
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](http://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"/> :

**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**

RECEIVED  
2018 FEB 21 PM 4:37  
JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE

**FOR DOR USE ONLY**

PM/Delivery	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Contract Object (MO)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
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RT Acct. No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Contract Object (other)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
NAICS Code(s):	<input type="text"/>	<input type="text"/>	<input type="text"/>

**References**

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.  
The forms are available online at **floridarevenue.com/forms**.

Form DR-1N	Instructions for Completing the Florida Business Tax Application	Rule 12A-1.097, F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form DR-156	Florida Fuel or Pollutants Tax Application	Rule 12B-5.150, F.A.C.
Form RTS-6061	Independent Contractor Analysis	Rule 73B-10.037, F.A.C.
Form DR-700030	Application for Self-Accrual Authority/Direct Pay Permit	Rule 12A-19.100, F.A.C.
Form DR-700012	Application for Certification of Communications Services Database	Rule 12A-19.100, F.A.C.



# Instructions for Completing the Florida Business Tax Application (Form DR-1)

DR-1N  
R. 01/18

Rule 12A-1.097  
Florida Administrative Code  
Effective XX/XX

## Before Completing the Application

Florida law authorizes the Department of Revenue to require you to provide the information and activities about your business entity listed in this application. For more information, see section (s.) 212.18, Florida Statutes (F.S.). All the information you provide is confidential (s. 213.053, F.S.), and is not subject to disclosure under the Florida Public Records Law (s. 119.07, F.S.).

### Complete Form DR-1 to register to collect, report, and pay the following taxes, surcharges, and fees:

- Sales and use tax
- Prepaid wireless E911 fee
- Severance taxes
- Miami-Dade County Lake Belt Fees
- Communications services tax
- Solid waste fees and surcharge
- Reemployment tax
- Gross receipts tax on electrical power and gas
- Documentary stamp tax
- Gross receipts tax on dry-cleaning

### Complete other applications to register for the following taxes and licenses:

- **Fuel and pollutant taxes** – complete *Florida Fuel or Pollutants Tax Application* (Form DR-156).
- **Air carrier fuel tax** – complete *Application for Air Carrier Fuel Tax License* (Form DR-176).
- **Secondhand Dealer/Secondary Metals Recycler license** – complete *Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers* (Form DR-1S).
- **Exemption from sales and use tax** (for religious and non-profit organizations, schools, and governmental entities) – complete *Application for Consumer's Certificate of Exemption* (Form DR-5).

### Information you will need to complete this application:

- Business name, physical address, contact information, and mailing address
- Federal Employer Identification Number (FEIN); see instructions for item 8 if you do not have an FEIN
- Bank routing number and account information if enrolling to file and pay tax electronically
- Name, Social Security Number\* (SSN), driver license number, address, and contact information of owner/sole proprietor, officers, partners, managing members, and/or trustees
- Dates when business activities began or will begin
- Description of business activities
- Employment information (date of hire, number of employees, payroll amounts, payroll agent's PTIN, if applicable)

Follow these steps to complete the DR-1 application:

- Step 1:** Review the *Tax and Taxable Activity Descriptions* section to identify your business activities and the taxes, surcharges, or fees you will be required to collect, report, and pay.
- Step 2:** Follow the **Line-by-Line Instructions** to complete Sections A and K and answer the **questions in bold print** at the beginning of all other sections and subsections. This application will be rejected if the required information is not provided. Attach required documentation as applicable.
- Step 3:** Bring or mail the completed application to your nearest taxpayer service center, or mail to:

**ACCOUNT MANAGEMENT MS 1-5730  
FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0160**

**Register online – it's free, fast, easy, and secure!** You can apply online using the Department's website, **floridarevenue.com**. There is no fee for Internet registration. You will be guided through an interactive interview from start to finish. You will be able to return to the web site to retrieve your certificate number(s) after three business days. You may review our privacy and security policies by clicking on the *Privacy Notice* link at the bottom of any page of our website.

Service Center locations and telephone numbers are listed at [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

## Tax and Taxable Activity Descriptions

You must complete and submit Form DR-1 to register to collect, accrue, report, and pay the taxes, surcharges, and fees listed below if you engage in any of the activities listed beneath each tax or fee.

**Sales and Use Tax - Complete sections A, B, J, & K if your business activities include:**

- Selling products or services at retail or wholesale prices, from established locations, or from non-permanent locations, such as flea markets or craft shows.
- Charging admission or membership fees.
- Operating coin-operated amusement machines at other peoples' business locations.
- Operating vending machines at other peoples' business locations.
- Repairing or altering consumer products or equipment.
- Renting equipment or other property or goods to individuals or businesses.
- Renting or leasing commercial real property to individuals or businesses.
- Renting or leasing living or sleeping accommodations to others for periods of six months or less.
- Providing commercial pest control services, nonresidential building cleaning services, commercial/residential burglary and security services, or detective services.
- Purchasing or selling secondhand goods such as household furniture, non-costume jewelry, sports equipment marked with serial numbers, musical instruments, guns, music CDs, videos, or computer games (see Chapter 538, F.S., for specific exceptions). **If you consign, buy or sell secondhand goods, in addition to registering for sales and use tax, you must also complete the *Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers* (Form DR-1S).**
- Purchasing, manufacturing, or selling salvage, scrap metal, or metals to be recycled. **If you obtain, purchase or convert ferrous or nonferrous metals into raw material products, in addition to registering for sales and use tax, you must also complete the *Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers* (Form DR-1S).**
- Selling electric power or energy.
- Selling tax-paid motor, diesel, or aviation fuel as a reseller or retail dealer not required to be licensed as provided in Chapter 206, F.S.

**Use Tax - Complete sections A, B, J, & K if your business activities include:**

- Purchasing taxable products that are not taxed by the seller at the time of purchase.
- Regularly purchasing products that are not taxed through catalogs, the Internet, or from out-of-state vendors.
- Purchasing items originally for resale, but later consuming these items in your business or for personal use.
- Using dyed diesel fuel for off-road purposes.

**Sales Tax and Prepaid Wireless E911 Fee - Complete sections A, C, J, & K if your business activities include:**

- Selling prepaid calling arrangements, prepaid phone cards, or prepaid wireless services that allow the user to interact with 911 emergency services.

**Solid Waste Fees and Surcharge - Complete sections A, D, J, & K if your business activities include:**

- Selling new tires for motor vehicles.
- Selling new or remanufactured lead-acid batteries.
- Renting or leasing motor vehicles to others.
- Selling dry-cleaning services (dry-cleaning plants or drop-off facilities).

**Reemployment Tax (formerly Unemployment Tax) - Complete sections A, E, J, & K if your business activities include:**

- Paying gross wages of \$1,500 in any quarter or employing at least one worker for 20 weeks in a calendar year; **payments made to corporate officers are treated as wages for reemployment tax purposes.**
- Acquiring all or part of the organization, trade, business, or assets of a liable employer.
- Operating a private home, or college club that pays \$1,000 cash in a quarter for domestic services.
- Holding a section 501(c)(3) exemption from federal income tax and employing four or more workers for 20 weeks in a calendar year.
- Operating as an agricultural employer with a \$10,000 cash quarterly payroll, or employing five or more workers for 20 weeks in a calendar year.
- Operating as a governmental entity, Indian tribe, or tribal unit.
- Being liable for federal unemployment taxes.
- Having been previously liable for reemployment tax in the state of Florida.

**Communications Services Tax - Complete sections A, F, J, & K if your business activities include:**

- Selling communications services (e.g., telephone, paging, certain facsimile services, video conferencing, VOIP, wireless).
- Selling video services (e.g., television programming).
- Selling direct-to-home satellite services.
- Reselling communications services (pay telephones and prepaid calling arrangements).
- Seeking a direct pay permit to self-accrue tax on purchased communications services.
- Purchasing services to integrate into prepaid calling arrangements.

**Documentary Stamp Tax - Complete sections A, G, J, & K if your business activities include:**

- Entering into written financing agreements (five or more transactions per month).
- Making title loans and pay-day loans.
- Providing on-site financing (buy here – pay here).
- Providing consumer and commercial lending services (banks, mortgage, and consumer finance companies).
- Accepting promissory notes.

**Gross Receipts Tax on electrical power or gas - Complete sections A, H, J, & K if your business activities include:**

- Selling, transporting, or delivering electricity or gas.
- Operating a local electric or natural or manufactured gas (excluding LP gas) utility distribution facility in Florida.
- Importing into Florida or severing electricity or natural or manufactured gas (excluding LP gas) for your own use instead of purchasing taxable utility or transportation services.

**Severance Tax and Miami-Dade County Lake Belt Fees - Complete sections A, I, J, & K if your business activities include extracting:**

- Extracting oil in Florida for sale, transport, storage, profit, or commercial use.
- Extracting gas in Florida for sale, transport, profit, or commercial use.
- Extracting sulfur in Florida for sale, transport, storage, profit, or commercial use.
- Extracting solid minerals, phosphate rock, or heavy minerals from the soils and waters of Florida for commercial use.
- Extracting lime rock or sand from within the Miami-Dade County Lake Belt Area (see s. 373.4149, F.S., for boundary description).

## Questions and Answers about Registration

**What if my business has more than one location?**

- **Sales tax and solid waste fees:** You must complete a separate application for each location.
- **Sales tax and prepaid wireless E911 fee:** You must complete a separate application for each location.
- **Communications services tax:** Only one registration application is required for all locations.
- **Rental car surcharge:** You must complete a separate application for each county where you have a rental location.
- **Documentary stamp tax:** You must complete a separate application for each location where books and records are maintained. You may register up to five locations on a single application.
- **Gross receipts tax on dry-cleaning facilities:** Only one registration application is required for all locations.
- **Gross receipts tax on electric power or gas:** Only one registration application is required for all locations. You may register each location separately; however, you must complete a separate application for each location separately registered.
- **Reemployment tax:** Only one registration application is required for each entity that has its own federal employer identification number (FEIN).

**What if I am managing commercial or residential rental property for others?** For sales tax, commercial property managers must use this application; one application per property location. Residential property managers may use Form DR-1C, *Application for Collective Registration for Short Term Rental of Living or Sleeping Accommodations*.

**If a husband and wife jointly own and operate a business, what type of ownership must we indicate?** Generally, when a husband and wife jointly own and operate a business, the ownership is a "partnership." We suggest you consult the Internal Revenue Service for more information on filing options available for married couples.



### What will I receive from the Department once I register?

1. A *Certificate of Registration* or *Notice of Liability* for the tax(es) for which you registered;
2. Personalized returns or reports for filing, with instructions if filing using paper.
3. For active sales tax and communications services tax dealers, a *Florida Annual Resale Certificate* will accompany the *Certificate of Registration*.

**What is a *Florida Annual Resale Certificate*?** The Department issues *Florida Annual Resale Certificates* to active, registered sales tax and communications services tax dealers. The *Florida Annual Resale Certificate* allows businesses to make tax-exempt purchases from their suppliers, provided the item or service is purchased for resale. Rule 12A-1.039, Florida Administrative Code (F.A.C.), explains the resale provisions for sales and use tax. Rule 12A-19.060, F.A.C., explains the resale provisions for communications services tax. **Misuse of the *Florida 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 website or contact Taxpayer Services.
2. Complete and return this application to the Florida Department of Revenue.
3. Once registered, post your certificate (if required); collect and/or report tax appropriately; maintain accurate records; 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. You may **change address or account status** online using our web site; look for the link under **More e-Services**.
5. Provide your certificate or account number on all returns, payments, and correspondence with the Department.

## Completing the Application – Line-by-Line Instructions

1. **Reason for submitting application and dates.** Review the explanations below and choose your reason for submitting this

### Section A - Reason for Applying and Applicant Information

application. Check only one reason from a-f, enter the corresponding date, and certificate number, if applicable.

- a. **New business entity:** A new business entity is a newly formed or organized venture begun for purposes of generating income. This entity is an individual or organization that has never registered with the Department of Revenue before. If this is your reason for using this application, on the following pages **answer the questions as they apply to your entire business entity**. Provide the date the new business began or will begin taxable activity in Florida. This may or may not be your incorporation date.
- b. **New/additional Florida business location:** This is when a registered business entity opens an additional business location. The original business location is already registered and remains open. If this is your reason for using this application, on the following pages **answer the questions as they apply only to the new location**. Provide the date the new business location began or will begin operations. If you file consolidated returns for your existing locations, and wish to include this new location in your consolidated filing, check the box and provide the consolidated filing number.
- c. **New taxable activity at previously registered business location:** At an existing location that is already registered, you begin a new taxable business activity for which the location is not currently registered. If this is your reason for using this application, on the following pages **answer the questions as they apply only to the new business activity**. Provide the date the new activity began or will begin. Provide the existing location's certificate/account number. **EXAMPLE:** You are a sole proprietorship that sells items at retail. You are already registered to collect and report sales & use tax. Because business is going well, you plan to hire employees. You should use this application to register for reemployment tax only.
- d. **Change of Florida county:** A registered business entity closes its location in one Florida county and opens a location in another. This is not the addition of a new business location. If this is your reason for using this application, on the following pages **answer the questions as they apply only to the new location**. Provide the date the location moved or will move from one Florida county to another. Provide the old location's certificate/account number. This number will be cancelled. If you file consolidated returns for your existing locations, and wish to include this new location in your consolidated filing, check the box and provide the consolidated filing number.
- e. **Change of legal entity/business structure:** A registered business entity changes its organizational structure to become a

different entity (i.e., a sole proprietorship becomes a corporation; a corporation becomes a limited liability company, etc.). If this is your reason for using this application, on the following pages **answer the questions as they apply only to the new business entity**. Provide the effective date of the legal entity change. Provide the old entity's certificate/account number. This number will be cancelled and final returns must be filed.

- f. Purchase/acquisition of existing business from another person or entity: This is when a person or entity acquires the organization, trade, or business, or substantially all of the assets of another person or entity. The purchased/acquired organization, trade, or business may continue to exist, or may be totally absorbed into the purchasing/acquiring entity's organization. If this is your reason for using this application, on the following pages **answer the questions as they apply to your entire business entity, including the purchased/acquired portion**. Provide the effective date of the purchase/acquisition and the information required in item 9.

2. **Is this a seasonal business?** If your business will not be open year-round (open only part of the year), check the Yes box and provide the first and last months of your season.

**3-6. Business Entity Information** – See individual items on the application for line-by-line instructions.

- 5a. **Physical street address of business location or rental property being registered**: Provide the complete physical address of the location where you operate your business. If you operate a home-based business or sell from non-permanent flea market/craft show locations, you must use your home address. If you are registering commercial or residential rental property, you must provide the complete Florida address of the rental property. Listing a private mailbox, post office box, or rural route address is not permitted.

7. **Email address**: Provide an email address we may use to contact you regarding this registration. If you would like to receive tax information and filing reminders by email, go to **floridarevenue.com/dor/subscribe**

8. **Business Entity Identification Number**. The Department of Revenue uses these numbers to uniquely identify and distinguish one entity or person from another.

**A Federal Employer Identification Number (FEIN or EIN) is required if:**

- Your business enterprise is an artificial entity (e.g., corporation, partnership, limited liability company, trust, government agency) and is required by the IRS to have an FEIN.
- You or your business enterprise employs workers.

If you are required to provide an FEIN, but do not yet have one, you may contact the United States Internal Revenue Service to apply for and receive your number. You can visit their website at [www.irs.gov](http://www.irs.gov). You may also call the Business & Specialty Tax Line at 800-829-4933.

**A Social Security Number\* (SSN) is required of all sole proprietors.**

\* Social security numbers 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 website 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.

9. **Purchased/acquired business information**. If you checked box 1f, indicating that you have purchased/acquired an existing business from another person or entity, provide the information required in items a-l.

10. **Business Structure & Ownership** – Below are the descriptions of each type of business structure. Carefully review each type to identify the description that best describes your business enterprise structure.

- a. **Sole proprietorship:** An unincorporated business owned by one individual person; this does not include a business jointly owned/operated by a married couple.
- b. **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 married couple. Depending on the structure, a partnership can be a general partnership (a married couple is considered a general partnership), a limited partnership or a joint venture.
- c. **Corporation:** A person or group of persons who incorporate by filing articles of incorporation with, and receiving a charter/authorization from, their state's Secretary of State (includes professional service corporations). Check whether your corporation is a C-corporation, an S-corporation, or a not-for profit corporation. **All for-profit corporations are classified as C-corporations unless they have elected to be treated as an S-corporation for federal income tax purposes.**
- d. **Limited Liability Company (LLC):** One or more entities who file articles of organization with their state's Secretary of State; depending on the number of entities involved, an LLC may be a single member or multimember LLC. Check the box next to the appropriate entity type. An LLC may elect to be treated as a corporation for federal income tax purposes.
  - **Single member LLCs** are generally classified by the IRS as disregarded entities (a division of the owner) unless an election is made to be treated as a corporation for federal income tax purposes. For employment tax purposes, Single member LLCs must be treated as separate entities and must have their own FEIN. **Check the box if the LLC elects to be treated as a C-corporation.**
  - **Multimember LLCs** are generally classified by the IRS as partnerships unless an election is made to be treated as a corporation for federal income tax purposes. **Check the box if the LLC elects to be treated as a C-corporation.**
- e. **Business trust:** An entity created under an agreement of trust for the purpose of conducting a business for profit (includes real estate investment trusts).
- f. **Non business trust/Fiduciary:** An entity created by a grantor for the specific benefit of a designated entity or individual.
- g. **Estate:** An entity that is created upon the death of an individual, consisting of that individual's real and/or personal property.
- h. **Government agency:** A legal government body formed by governing constitutions or statutes.

**Note – Corporate Income Tax Liability:** Sub-chapter C-corporations and limited liability companies electing treatment by the IRS as C-corporations for federal income tax purposes will be subject to and obligated for Florida corporate income tax. Although Florida corporate income tax does not have a registration requirement, as a result of submitting this application for any business tax, these entities will also be registered for Florida corporate income tax.

11. **Document number issued by the Florida Secretary of State; Date of Incorporation, Formation/Organization, or Authorization to Conduct Business in Florida; Business entity's fiscal year ending date.** Visit the Florida Department of State, Division of Corporations' website at [www.sunbiz.org](http://www.sunbiz.org) for more information.
12. **Identify the owner/sole proprietor, or general partners, officers, managing members, grantors, trustees, or personal representatives of the business entity.** You must provide the name, title, Social Security Number\*, driver license number, issuing state, home address, telephone number, and percent of ownership/control. **Note: The person signing the application must be listed in this section.**
- 13.-18. **Business Background Information** – See individual questions on the application for line-by-line instructions.
19. **Business Activities Description.** Provide a detailed description of the applicant entity's primary activities that are expected to generate revenue. List the products or services that will be offered for consideration or sale. If you know the NAICS code(s), enter in the boxes provided. If you wish to determine your code(s), visit the U. S. Census Bureau's website, [www.census.gov/eos/www/naics](http://www.census.gov/eos/www/naics) to search the North American Industry Classification System code.

## Section B - Activities Subject to Sales & Use Tax

20. **Does your business perform any of these activities?** Check Yes (Y) if you will be performing any of these activities. Check No (N) if you will not.
- 21.-23. Answer all questions presented in each subsection. Depending on your answers, you will be instructed to continue in each subsection, or skip to the next.

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

Answer Question 24.

## Section D - Activities Subject to Solid Waste Fees & Surcharge

Answer Questions 25-27. If you produce or import perchloroethylene, you must also complete a *Florida Fuel or Pollutants Tax Application* (Form DR-156).

## Section E - Activities Subject to Reemployment Tax (formerly, Unemployment Tax)

Answer Question 28 to determine if you should continue through this section or skip to the next. If you answer yes, you must respond to every question and provide the information required throughout the section. **Note: 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.**

## Section F - Activities Subject to Communications Services Tax

Answer Question 40 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

- 42. How will you verify the correct assignment of customer location to taxing jurisdiction?** The method you use to assign customer locations to taxing jurisdictions determines the amount of collection allowance you may take when filing your return.
- 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.** If you have more than one customer database and use different methods to assign customer locations to taxing jurisdictions, you will need to file two separate communications services tax returns to maximize your collection allowance.

Two collection allowance rates are available.

- If you checked boxes 1, 4 or 5 in Question 42, you are eligible for a .75 percent (.0075) collection allowance.
- If you checked box 6 in Question 42, you are eligible for a .25 percent (.0025) collection allowance.
- If you checked box 2 in Question 42, you are eligible for a .25 percent (.0025) collection allowance until the database is certified. Once certified, you will be eligible for the .75 percent (.0075) collection allowance.
- If you checked box 3 in Question 42, you 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.

Collection allowance for dealers with multiple databases:

- If all databases are certified or a ZIP+4 method is used, 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.

## Section G - Activities Subject to Documentary Stamp Tax

Answer Question 45 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

## Section H - Activities Subject to Gross Receipts Tax on Electrical Power and Gas

Answer Question 46 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

## Section I - Activities Subject to Severance Taxes & Miami-Dade County Lake Belt Fees

Answer Question 47 to determine if you should continue through this section or skip to the next.

## Section J - Enrollment to File and Pay Taxes and Fees Electronically

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 must do so online after you have received all certificate and account numbers following this registration.

**Note:** You must file and pay sales and use tax electronically in order to deduct a collection allowance.

### Filing and Payment Method Descriptions

- **Internet File/Pay:** The taxpayer logs in to the Department's secure Internet site to complete and submit their return/report and initiate/authorize their tax payment. On the scheduled payment date, the payment is electronically transferred from the taxpayer's bank account to the Department's bank account. Use this method to file returns and pay these taxes and fees: communications services tax, corporate income tax, gross receipts tax, reemployment tax, sales and use tax, solid waste fees and surcharge.
- **Software File/Pay:** The taxpayer uses commercial software to complete and submit their return/report. Depending on the product, the taxpayer may or may not be able to initiate/authorize their tax payment from within the software. Use this method to file returns and pay these taxes and fees: corporate income tax (Modernized e-File Federal and State returns), reemployment tax, sales and use tax, solid waste fees and surcharge.
- **EFT Pay Only (Electronic Funds Transfer by ACH-Debit):** The taxpayer initiates/authorizes their tax payment only through the Department's telephone payment system. On the scheduled payment date, the payment is electronically transferred from the taxpayer's bank account to the Department's bank account. The applicable tax return/report must be filed separately. Use this method to pay the following taxes and fees: Miami-Dade County Lake Belt fees, pollutants tax, severance taxes.
- **ACH-Debit payment method:** The Department's bank withdraws a tax payment from the taxpayer's bank account upon the taxpayer's authorization/request; the taxpayer's bank account is debited.
- **ACH-Credit payment method:** 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. The taxpayer's bank may charge the taxpayer fees for this payment method.

More information about the e-Services program can be found by clicking on the File and pay taxes and fees link in the e-Services box on the home page of the Department's website at [floridarevenue.com](http://floridarevenue.com).

## Section K - Applicant Acknowledgement, Declaration and Signature

**Read this section carefully. Your application will be rejected if any part of this section is not completed or left blank.**

- Write your initials on the line next to each item under Registrant's Responsibilities. Your initials indicate that you have read, acknowledge, and understand each item.
- Review the items under Authorized Signature to determine who may sign the application. Only the owner of the business or an authorized principal of the business entity may sign this application; an individual granted power of attorney may not sign. **The person signing the application must be listed in the Business Structure & Ownership section.**
- Carefully read the Applicant Acknowledgement, Declaration, and Signature section and sign in the space provided. Print your title, name, and the date the application was signed.

## Before Submitting the Application

Attach additional applications or documentation, as applicable.

- **Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers (Form DR-1S)** – if you consign, buy or sell secondhand goods, or if you obtain, purchase or convert ferrous or nonferrous metals into raw material products.
- **Application for Amusement Machine Certificate (Form DR-18)** – if you are placing and operating coin-operated amusement machines at your own or other people's business locations.
- **Florida Fuel or Pollutants Tax Application (Form DR-156)** – if you are producing or importing perchloroethylene into Florida.
- **A copy of your 501(c)(3) determination letter from the Internal Revenue Service** – if you are registering for reemployment tax as a nonprofit employer.
- **Independent Contractor Analysis (Form RTS-6061)** – if you use the services of persons in Florida whom you consider to be self-employed, independent contractors.
- **Application for Self-Accrual Authority/Direct Pay Permit (Form DR-700030)** – if you are applying for a communications services tax direct pay permit.

## Submit your completed application and other documentation

Bring or mail the completed and signed application and other documentation to the taxpayer service center nearest you.

Or mail to: **Account Management MS 1-5730**  
**Florida Department of Revenue**  
**5050 W Tennessee St**  
**Tallahassee FL 32399-0160**

If you need more help with your application, you may contact the taxpayer service center nearest you or use one of the resources listed below.

## For Information and Forms

Information and forms are available on our website at:  
**floridarevenue.com**

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

**For a written reply to tax questions, write:**

Taxpayer Services MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

### Get the Latest Tax Information

**Subscribe to our tax publications** to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to **floridarevenue.com/dor/subscribe**

Taxpayer Service Center addresses and telephone numbers can be found on our website  
**floridarevenue.com/taxes/servicecenters**

## References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.  
The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form DR-1	Florida Business Tax Application	Rule 12A-1.097, F.A.C.
Form DR-156	Florida Fuel or Pollutants Tax Application	Rule 12B-5.150, F.A.C.
Form DR-176	Application for Air Carrier Fuel Tax License	Rule 12B-5.150, F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form DR-5	Application for a Consumer's Certificate of Exemption Instructions	Rule 12A-1.097, F.A.C.
Form DR-1C	Application for Collective Registration for Short-Term Rental of Living or Sleeping Accommodations	Rule 12A-1.097, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form RTS-6061	Independent Contractor Analysis	Rule 73B-10.037, F.A.C.
Form DR-700030	Application for Self-Accrual Authority/Direct Pay Permit	Rule 12A-19.100, F.A.C.

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DR-95B  
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Rule 12A-1.097  
Florida Administrative Code  
Effective XXXX

# Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property

A tax credit or tax refund must be claimed within 12 months following the month in which the property is repossessed.

[illegible]

Under penalties of perjury, I declare that I have read this schedule and that the facts stated in it are true. I certify that I was the seller of the property sold to the above listed customers, that the stated Florida sales and use tax, plus any applicable discretionary sales surtax, was remitted to the Florida Department of Revenue and that the property was repossessed within the last 12 months. I further certify that (*check the appropriate box*):

- ☐ I financed the property and my customer defaulted under the terms of the financing agreement; or
- ☐ The property was financed by a financing institution with recourse, and when my customer defaulted under the terms of the financing agreement I became liable for the outstanding debt.

Business Partner Number

Name of Dealer	Title
----------------	-------

[illegible]

Authorized Signature \_\_\_\_\_ Date \_\_\_\_\_





## INSTRUCTIONS FOR COMPLETING FORM DR-95B

Any business registered with the Florida Department of Revenue as a sales and use tax dealer may use Form DR-95B to calculate the amount of tax credit or tax refund due on the unpaid balance of a financing contract for repossessed tangible personal property when the business:

- sells tangible personal property under a retail installment, title loan, conditional sale, contract with a retention of title provision, or similar financing contract;
- retains a security interest in the property that was sold (through a financing agreement entered into directly with the purchaser or, when financed by a financing institution, the business becomes liable for the outstanding debt at the time of repossession);
- paid sales tax, plus applicable discretionary sales surtax, on the sales price of the property to the Florida Department of Revenue; and
- repossesses the financed property.

The amount of tax credit or tax refund due is based on the ratio that the total tax has in relation to the unpaid balance of the sales price, excluding finance or other nontaxable charges. **A tax credit or tax refund must be claimed within 12 months following the month in which the property is repossessed.**

The registered business that paid the tax and applicable surtax to the Department may claim a credit on a *Sales and Use Tax Return* (Form DR-15) or apply for a refund by submitting an *Application for Refund – Sales and Use Tax* (Form DR-26S) to the Florida Department of Revenue. When taking a credit on your return, the completed schedule must be maintained in your books and records. When applying for a refund, attach this completed schedule to Form DR-26S, along with the information and documentation required on Form DR-26S, and maintain a copy of the schedule and the refund application in your books and records.

### Column by Column Instructions

#### **Column 1 Customer's Name**

Enter the name of each customer from whom financed tangible personal property was repossessed.

#### **Column 2 Description of Property**

Enter a description of each item of tangible personal titled property listed. For motor vehicles, boats, and aircraft, include the year, make, model number, and the VIN, serial, or hull number.

#### **Column 3 Date Tax and Surtax Paid**

Enter the date the sales and use tax, plus any applicable discretionary sales surtax, was paid to the Florida Department of Revenue on each item of property listed.

#### **Column 4 Amount of Tax and Surtax Paid**

Enter the amount of sales tax and surtax paid on each item listed.

#### **Column 5 Amount of Purchase Price Less Trade-In**

Enter the sales price of each item listed, less any trade-in credit taken at the time of sale. Include all charges subject to sales and use tax, plus any applicable discretionary sales surtax, at the time of sales. Do not include nontaxable charges, such as interest or penalty charges.

#### **Column 6 Amount of Purchase Price Less Trade-In and Cash Down Payment**

For each item listed, enter the sales price less the amount of any trade-in credit and cash down payment at the time of sale.

#### **Column 7 Number of Payments Due Under Financing Agreement**

For each item listed, enter the total number of payments due under the retail installment, title loan, conditional sale, contract with a retention of title provision, or similar financing contract for the item purchased.

#### **Column 8 Prorated Payment Amount**

For each item listed, divide the amount in Column 6 by the amount in Column 7 to calculate the prorated payment for the item. Enter the result in Column 8.

**Column 9 Rate Factor**

For each item listed, divide the amount in Column 4 by the amount in Column 5 to calculate the sales and use tax and surtax rate at time of purchase. Enter the calculated rate in Column 9.

**Column 10 Total Number Payments Remaining Due**

For each item listed, subtract any late penalties paid on the account from the total amount paid on the account. Divide the result by the amount of the monthly payment due under the financing contract (amount due when paid timely). Subtract the calculated number from the total number of payments due under the financing contract to calculate the number of payments remaining due. Enter the result in Column 10.

Total number of payments that remain due. Divide the total amount paid on the account, less late filing penalties paid, by the monthly payment amount. Subtract this number from the total number of payments due. The result is the number of payments that remain due.

**Column 11 Amount of Tax Credit or Tax Refund**

For each item listed, multiply the number in Column 8 by Column 9 by Column 10 and enter the result in Column 11. This amount is the amount of tax credit or tax refund due on the repossessed item.

**Column 12 Date of Repossession**

For each item listed, enter the date (day, month, and year) the property was repossessed.

## CONTACT US

Information, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com)

**To speak with a Department representative**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, visit [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters)

**For written replies to tax questions**, write to:

- Taxpayer Services - Mail Stop 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

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### References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.  
The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form DR-15	Sales and Use Tax Return	Rule 12A-1.097
Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12A-6.008

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