

# Florida Business Tax Application for Marketplace Providers and Remote Sales \*

DR-1MP  
R. 01/22  
Rule 12AER21-21  
Effective 01/22

## Florida Business Tax Application

Form Navigation

Business Information

Reason for Applying

Business Details

Remote Sales

Business Addresses

Business Activity Reporting

Sales and Use Tax

Sales Related Fees

Reemployment Tax

Communications Services Tax

Additional Taxes

Enrollment

Authorization

Reason for Applying

Please select your reason for applying.

Reason for Applying

New Registration

Select a reason for applying...

New Registration

Additional Florida Location

Additional Florida Rental Property

Moved Business to Another County

New Taxable Activity

Change Business Ownership

Acquired Existing Business

Business entity not currently registered

If you have not previously registered with the Florida Department of Revenue, or if your tax account has been canceled or revoked, select this reason for applying.

New Registration

Date of first

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\*Screenshots from the Department of Revenue's registration web application. The included screenshots display required information for businesses registering as a marketplace provider or persons who made a substantial number of remote sales in the previous calendar year.

## Florida Business Tax Application

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### Business Details

#### Legal Name of Business

- **Sole Proprietors** - Use last name, first name, middle initial.
- **Partnerships** - Use partnership name or last names of general partners.
- **Others** - Use name filed with the Florida Department of State or similar agency in another state.

Legal Name of Business

Required

Business Trade Name

(doing business as)

Optional

Telephone Number

US ☒

Required

EXT

Fax Number

US ☒

Optional

☐ Yes

☒ No

Is this business location only open during a portion of a calendar year?

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### Remote Sales

#### Remote Sales

Retail sales of taxable items are remote sales subject to Florida sales and use tax, including any applicable discretionary sales surtax, when:

- The item is ordered through the Internet or by telephone, mail, or other methods of communication,
- The order is received by the seller outside Florida, and
- The item is delivered to a Florida address.

#### Remote Sellers

A seller located **outside** of Florida is required to register to collect and remit sales tax on the retail sale of taxable items, including any applicable discretionary sales surtax, if **all** the following conditions apply:

- The seller directly received the order of the taxable item.
- The taxable item was delivered to a Florida address.
- The seller made remote sales of taxable items delivered to Florida addresses in the previous calendar year that totaled \$100,000 or more.

If the seller also uses a marketplace provider to facilitate retail sales through a marketplace, the seller excludes those sales when determining whether the seller is required to register. Sales facilitated by a marketplace provider through a marketplace will be reported by the marketplace provider.

#### Marketplace Providers

A business that enters into agreements with sellers to facilitate retail sales by listed or advertising items for sale in a marketplace is required to register to collect and remit sales tax, including any applicable discretionary sales surtax, on behalf of the marketplace sellers, if **both** the following conditions apply:

- The business collects payments for items sold to customers on behalf of a marketplace seller and transmits all or part of the payment to the seller.
- The business facilitated, through its marketplace, taxable remote sales in the previous calendar year that totaled \$100,000 or more.

A marketplace includes electronic medium or a physical place where items are offered for sale.

### Marketplace Activities

My business is located outside of Florida and directly received orders totaling \$100,000 or more in the previous calendar year for taxable items delivered to Florida addresses. *(If you have a business location in Florida, you should check "No" to this question.)*

☐ Yes

☐ No

My business is located outside of Florida and enters into agreements with sellers to facilitate sales of taxable items to be delivered to Florida addresses, collects payments on behalf of these sellers, and in the previous calendar year, facilitated \$100,000 or more collectively in sales for these sellers.

☐ Yes

☐ No

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**Business Addresses**

**Physical Location of Business or Rental Property**

Physical street address of business location or Florida rental property.   
(Do not use PO Box or Rural Route numbers)

|                        |                                                            |
|------------------------|------------------------------------------------------------|
| <b>Street Address</b>  | <input type="text" value="Required"/>                      |
| <b>Apt/Suite/Other</b> | <input type="text" value="Optional"/>                      |
| <b>City</b>            | <input type="text" value="Required"/>                      |
| <b>Country</b>         | <input type="text" value="USA"/>                           |
| <b>State/Region</b>    | <input type="text" value="Florida"/>                       |
| <b>Florida County</b>  | <input type="text" value="Select your Florida county..."/> |
| <b>Postal Code</b>     | <input type="text" value="Required"/>                      |

**Business Mailing Address**

Provide the name and mailing address where tax returns and other correspondence for your business are to be mailed.

|                                                        |                                             |
|--------------------------------------------------------|---------------------------------------------|
| <b>Mail To</b>                                         | <input type="text" value="Optional"/>       |
| <input type="button" value="Copy Address From Above"/> |                                             |
| <b>Existing Addresses on Record</b>                    | <input type="text" value="New Address..."/> |
| <b>Street Address</b>                                  | <input type="text" value="Required"/>       |
| <b>Apt/Suite/Other</b>                                 | <input type="text" value="Optional"/>       |
| <b>City</b>                                            | <input type="text" value="Required"/>       |
| <b>Country</b>                                         | <input type="text" value="USA"/>            |
| <b>State/Region</b>                                    | <input type="text" value="Florida"/>        |
| <b>Postal Code</b>                                     | <input type="text" value="Required"/>       |

## Florida Business Tax Application

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#### Business Activity Reporting

- Sales and Use Tax
- Sales Related Fees
- Reemployment Tax
- Enrollment
- Authorization

### Business Activities

The Department requires the six-digit North American Industry Classification System (NAICS) code(s) that best describes your business activities at this location. You may enter the NAICS Codes or describe your business activities at this location.

Business Activity Reporting Method ☒ NAICS Code (preferred method)  
☐ Written Description

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## Form Navigation

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### Business Activities

### Sales and Use Tax

### Sales Related Fees

### Reemployment Tax

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## Business Activities

Enter the six-digit North American Industry Classification System (NAICS) code(s) that best describes your business activities at this location. Enter your primary code first. You must enter at least one NAICS code in order to continue.

Select NAICS code lookup method ☒ Enter Known NAICS Code  ☐ Search for NAICS Code

### Enter Known NAICS Codes

Search for your NAICS code, select the matching SIC code, then click the Add button.

Enter NAICS Code

Search

NAICS Description

Search for your NAICS code...

Select Your SIC Description

Select description...

Add

## Business Activities

| NAICS Code                   | NAICS Description | SIC Code | SIC Description |  |
|------------------------------|-------------------|----------|-----------------|--|
| No Business Activities Found |                   |          |                 |  |

Note: You must register at least 1 and no more than 20 business activities.

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## Florida Business Tax Application

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Business Type

Select your form of business ownership

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Select one...

Select one...

Sole Proprietor (individual owner)

Partnership

Corporation

Limited liability company (LLC)

Estate

Trust

Governmental Agency

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## Sole Proprietor Details

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Identifier Type

Select one...

Federal Employer Identification Number  
(FEIN)

Optional



## Business Owner

Provide the following information about this business's sole proprietor.

Name

First Name

Middle Name

Last Name

Identifier

SSN

Visa

Social Security Number (SSN)

Email Address

Optional

Telephone Number

Required

EXT

Existing Addresses on Record

New Address...

Street Address

Required

Apt/Suite/Other

Optional

City

Required

Country

USA

State/Region

Florida

Postal Code

Required



**Business Type**

**Select your form of business ownership** Partnership ▼

**Partnership Details**

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**Partnership Type** Select one... ▼

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Married Couple

General Partnership

Limited Liability Partnership (LLP)

Limited Partnership (LP)

Joint Venture

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## Partnership Details

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**Partnership Type**

Married Couple ▼

**Identifier Type**

Select one... ▼

**Federal Employer Identification  
Number (FEIN)**

Optional



## Partnership Details

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**Partnership Type**

General Partnership ▼

**Federal Employer Identification  
Number (FEIN)**

Required



### Partnership Details

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**Partnership Type**

Limited Liability Partnership (LLP) ▼

**Federal Employer Identification  
Number (FEIN)**

Required



### Partnership Details

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**Partnership Type**

Limited Partnership (LP) ▼

**Federal Employer Identification  
Number (FEIN)**

Required



### Partnership Details

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**Partnership Type**

Joint Venture ▼

**Federal Employer Identification  
Number (FEIN)**

Required



The following information is required for each type of partnership.

**Business Partner**

Provide the following information for each general partner.

|                                     |                              |                              |           |
|-------------------------------------|------------------------------|------------------------------|-----------|
| <b>Name</b>                         | <b>Person</b>                | <b>Business/Organization</b> |           |
|                                     | First Name                   | Middle Name                  | Last Name |
|                                     | Title                        |                              |           |
| <b>Identifier</b>                   | <b>SSN</b>                   | <b>Visa</b>                  |           |
|                                     | Social Security Number (SSN) |                              |           |
| <b>Telephone Number</b>             | Required                     | EXT                          |           |
|                                     |                              |                              |           |
| <b>Existing Addresses on Record</b> | New Address... ▼             |                              |           |
| <b>Street Address</b>               | Required                     |                              |           |
| <b>Apt/Suite/Other</b>              | Optional                     |                              |           |
| <b>City</b>                         | Required                     |                              |           |
| <b>Country</b>                      | USA ▼                        |                              |           |
| <b>State/Region</b>                 | Florida ▼                    |                              |           |
| <b>Postal Code</b>                  | Required                     |                              |           |

Add Partner

**Business Type**

**Select your form of business ownership**

Corporation ▼

**Corporation Details**

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**Corporation Type**

**Federal Employer Identification Number (FEIN)**  
*(FEIN is required for all businesses employing workers - RT obligation.)*

Select one... ▼

Select one...  
C Corporation  
S Corporation  
Not-for-profit  
Foreign Corporation

?

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## Corporation Details

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**Corporation Type**

C Corporation ▼

**Federal Employer Identification  
Number (FEIN)**

Required



## Corporation Details

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**Corporation Type**

S Corporation ▼

**Federal Employer Identification  
Number (FEIN)**

Required



## Corporation Details

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**Corporation Type**

Not-for-profit ▼

**Federal Employer Identification  
Number (FEIN)**

Required



## Corporation Details

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**Corporation Type**

Foreign Corporation ▼

**Federal Employer Identification  
Number (FEIN)**

Required



The following information is required for each type of corporation.

**Business Officer**

Provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity.

**Name**

Person

Business/Organization

First Name

Middle Name

Last Name

Title

**Identifier**

SSN (last 4)

Visa

Social Security Number (last 4)

**Telephone Number**

Required

EXT

**Existing Addresses on Record**

New Address...

**Street Address**

Required

**Apt/Suite/Other**

Optional

**City**

Required

**Country**

USA

**State/Region**

Florida

**Postal Code**

Required

Add Officer



**Business Type**

**Select your form of business ownership**

Limited liability company (LLC) ▼

**Limited Liability Company Details**

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**Membership Type**

Single Member ▼

**Single Member Details**

Select the member-type that applies to how your LLC is treated for federal income tax.

**Single-Member Type**

**Identifier Type**

**Federal Employer Identification Number (FEIN)**

C Corporation ▼  
C Corporation  
S Corporation  
Disregarded (reported by single member) ?

**Membership Type**

Multi-member ▼

**Multi-member Details**

Select the member-type that applies to how your LLC is treated for federal income tax.

**Multi-Member Type**

**Identifier Type**

**Federal Employer Identification Number (FEIN)**

C Corporation ▼  
C Corporation  
S Corporation  
Partnership ?

The following information is required for each type of limited liability company (LLC).

**Business Officer**

Provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity.

**Name**

Person

Business/Organization

First Name

Middle Name

Last Name

Title

**Identifier**

SSN (last 4)

Visa

Social Security Number (last 4)

**Telephone Number**

Required

EXT

**Existing Addresses on Record**

New Address...

**Street Address**

Required

**Apt/Suite/Other**

Optional

**City**

Required

**Country**

USA

**State/Region**

Florida

**Postal Code**

Required

Add Officer

**Business Type**

**Select your form of business ownership**

Estate ▼

**Estate Details**

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**Identifier Type**

Select one... ▼

Select one...  
FEIN  
SSN  
Visa

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The following information is required for estate business officers.

**Business Officer**

Provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity.

**Name**

Person

Business/Organization

First Name

Middle Name

Last Name

Title

**Identifier**

SSN (last 4)

Visa

Social Security Number (last 4)

**Telephone Number**

Required

EXT

**Existing Addresses on Record**

New Address...

**Street Address**

Required

**Apt/Suite/Other**

Optional

**City**

Required

**Country**

USA

**State/Region**

Florida

**Postal Code**

Required

Add Officer

## Business Type

Select your form of business  
ownership

Trust

## Trust Details

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Trust Type

Business

Federal Employer Identification  
Number (FEIN)

Required



## Trust Details

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Trust Type

Other

Identifier Type

Select one...

Select one...

SSN

FEIN

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The following information is required for each type of trust.

**Business Officer**

Provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity.

**Name**

Person

Business/Organization

First Name

Middle Name

Last Name

Title

**Identifier**

SSN (last 4)

Visa

Social Security Number (last 4)

**Telephone Number**

Required

EXT

**Existing Addresses on Record**

New Address...

**Street Address**

Required

**Apt/Suite/Other**

Optional

**City**

Required

**Country**

USA

**State/Region**

Florida

**Postal Code**

Required

Add Officer

## Business Type

Select your form of business  
ownership

Governmental Agency ▼

## Government Agency Details

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Federal Employer Identification  
Number (FEIN)

\_\_\_\_-\_\_\_\_



This information is not required for all business types.

| Business Dates                                                                                                     |                                                                                                                           |
|--------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>Date of Florida Incorporation or Organization</b>                                                               | <input type="text" value="Optional"/>  |
| <b>Fiscal Year Ending Date</b><br><i>(Generally "12/31", however a business may elect a different fiscal year)</i> | <input type="text" value="Required"/>  |

This information is required for all business types.

| Business Background              |                                                                                              |
|----------------------------------|----------------------------------------------------------------------------------------------|
| <input type="radio"/> <b>Yes</b> | <b>Has your business ever been known by another name?</b>                                    |
| <input type="radio"/> <b>No</b>  |                                                                                              |
| <input type="radio"/> <b>Yes</b> | <b>Was that business issued a Florida certificate of registration or tax account number?</b> |
| <input type="radio"/> <b>No</b>  |                                                                                              |



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- Sales and Use Tax** ▲
- Products**
- Sales Related Fees**
- Reemployment Tax**
- Enrollment**
- Authorization**

## Sales, Rentals, or Repairs of Products

Florida sales and use tax applies to the sale or rental of each item of tangible personal property (personal property that may be seen, weighted, measured, or touched or is any manner perceptible to the senses, including electricity). Sales tax is collected by the seller of an item of tangible personal property from the consumer purchasing the item. If you are selling items to businesses that sell the items to the consumer, you are engaged in selling products at wholesale.

Florida sales and use tax applies to charges for adjusting, applying, installing, maintaining, remodeling, or repairing items of tangible personal property when parts are furnished by the repair person. For more information, [Rule 12A-1.006, Florida Administrative Code](#), is available online [here](#).

Florida sales and use tax applies to charges for admissions for admitting a person or vehicle, or for the privilege of entering or staying in, any place of amusement, sport, or recreation, and dues and fees paid to private or membership clubs providing recreational or physical fitness facilities (except those owned or operated by a licensed hospital). For more information, [Rule 12A-1.005, Florida Administrative Code](#), is available online [here](#).

### Activities

For each of the business activities listed below, **select all** that apply to this location. If none of the activities apply to this location, you must select **none of the above** in order to continue.

- ☐ **Sell products at retail (to consumers)**
- ☐ **Sell products at wholesale (to registered dealers who will sell to consumers)**
- ☐ **None of the above activities apply to this business location**

**Prepaid Wireless E911 Fee**

☐ **Yes**      **Do you sell prepaid phones, phone cards, or calling arrangements at this location?**  
☐ **No**

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**Solid Waste - New Tire Fee, Lead-Acid Battery Fee, and Rental Car Surcharge**

Select all activities that apply to your business location. 

☐ **Yes**      **Do you sell (at retail) new tires for motorized vehicles at this location that are sold separately or as part of a vehicle?**  
☐ **No**

☐ **Yes**      **Do you sell (at retail) new or remanufactured lead-acid batteries at this location that are sold separately or as a component part of another product such as new automobiles, golf carts, or boats?**  
☐ **No**

| Form Navigation                                            |  | Determination of Tax Liabilities                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------------------------------------|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Business Information ▼ |  | <p>For purposes of reemployment tax, employees include officers of a corporation and members of a limited liability company classified as a corporation for federal tax purposes who perform services for the corporation or limited liability company and receive payment for such services (salary or distributions).</p> <p>In addition to registering for Reemployment Tax:</p> <ul style="list-style-type: none"> <li>New Florida employers must register with the Florida New Hire Reporting Center to report newly hired and re-hired employees in Florida at the <a href="#">Florida New Hire Reporting Center website</a>.</li> <li>Florida employers are required to obtain appropriate workers' compensation insurance coverage for their employees. Visit the <a href="#">Florida Division of Workers' Compensation website</a>.</li> </ul> |
| <input checked="" type="checkbox"/> Sales and Use Tax ▼    |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <input checked="" type="checkbox"/> Sales Related Fees ▼   |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Reemployment Tax ▲                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Determination                                              |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Communications Services Tax                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Additional Taxes                                           |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Enrollment                                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Authorization                                              |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |

  

☐ Yes  
☐ No

Do you have or will you have, employees in Florida?

  

☐ Yes  
☐ No

Do you, or will you, lease workers from an employee leasing company to work in Florida?

  

☐ Yes  
☐ No

Do you use the services of persons in Florida whom you consider to be self-employed, independent contractors other than those engaged in a distinct business, occupation, or profession that serves the general public (e.g., plumber, general contractor, or certified public accountant)?

| Form Navigation                                          |   |
|----------------------------------------------------------|---|
| <input checked="" type="checkbox"/> Business Information | ▼ |
| <input checked="" type="checkbox"/> Sales and Use Tax    | ▼ |
| <input checked="" type="checkbox"/> Sales Related Fees   | ▼ |
| <input checked="" type="checkbox"/> Reemployment Tax     | ▼ |
| Enrollment                                               | ▲ |
| Introduction                                             |   |
| Authorization                                            |   |

### Enrollment Introduction

Filing and paying electronically is quick, easy, and secure at [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices). You can electronically file and pay most taxes, fees and surcharges.

Marketplace providers and persons making a substantial number of remote sales (total of taxable remote sales in the previous calendar year exceeds \$100,000) must file and remit tax electronically.

You may choose to enroll to file or pay tax electronically. Enrolling allows you to view your payment history, reprint your payment information, and view bills posted to your account. Your bank account and contact information are saved for future transactions.

If you enroll using this application, you will receive a user ID and password for each tax account created based on the information you provide. Each account will have the same contact, banking, and payment method. After you receive your user ID and password, you may log into each tax account and change the contact, banking, and method of payment information.

☒ Yes      Do you wish to file returns or pay tax electronically?  
☐ No

#### Enrollment Details

Select Enrollment Method

☐ Enroll for **both** filing returns and paying tax electronically

☐ Enroll **only** to pay tax electronically

☐ File returns and pay tax electronically **without** enrolling

#### Authorization for Email Communication

Your privacy is important to the *Department of Revenue*. The Department will mail information regarding this application to you. If you wish to receive the information in an email, a written request from you is required. This request allows the Department to send information using its secure email software. This software requires additional steps before you can access the information.

- ☐ **I authorize the Department to send information regarding this Florida Business Tax Application using the Florida Department of Revenue's secure email. I understand that this method requires additional steps to view the information provided.**

Form Navigation

☒ Business Information

☒ Sales and Use Tax

☒ Sales Related Fees

☒ Reemployment Tax

☒ Enrollment

Authorization

☒ Email

Signature

Application Summary, Declaration and Signature

Application Summary

Based on your responses, you are registering for these taxes, surtaxes, fees, or surcharges. You may click on any of these to review or change your responses. Return to this page to continue.

Sales And Use Tax

Declaration

I understand that any person who is required to collect, truthfully account for, and pay any tax, fee, or surcharge, and willfully fails to do so, or any officer or director of a corporation who directs any employee of the corporation to do so, is personally liable for the tax, fee, or surcharge evaded, not accounted for, or paid to the Florida Department of Revenue, plus a penalty equal to twice the amount of the tax, fee, or surcharge due that is evaded, not accounted for, or paid. (Section 213.29, Florida Statutes)

I understand that, in addition to any other civil penalties provided by law, it is a criminal offense to fail or refuse to collect a required tax, fee, or surcharge; to fail to timely file a tax, fee, or surcharge return; to underreport a tax, fee, or surcharge liability on a return; or to give a worthless check, draft, debit card order, or other order on a bank to transfer funds to the Florida Department of Revenue.

I understand that I must notify the Florida Department of Revenue of any change in the form of ownership of this business or a change in business activities, location, mailing address, or contact information for this business.

Available Authorities

Select a authorizing person/organization...

Authority

Person

Business/Organization

First Name

Last Name

☐ I certify that I am authorized to execute this application by the person or organization entered above. I understand that I will be creating a tax account that may result in the responsibility to file returns and to pay a tax, surtax, fee, or surcharge to the Florida Department of Revenue.

Signature

Under penalties of perjury, I declare that I have read the foregoing *Florida Business Tax Application* and that the facts stated in it are true.

Available Signatories

Select a signatory...

Signature

First Name

Last Name

Title

Date

6/22/2021

Previous Page

Clear & Reset Page

Submit Application

This document is for informational purposes only.

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