

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
<http://floridarevenue.com/opengovt/Pages/meetings.aspx>

MEMBERS

Governor Rick Scott
Attorney General Pam Bondi
Chief Financial Officer Jimmy Patronis
Commissioner Adam H. Putnam

March 7, 2018

Contacts: Debra J. Longman
Director of Legislative and Cabinet Services
(850) 617-8324

MaryAnn Murphy, Executive Asst. II
(850) 717-7138

9:00 A.M.
LL-03, The Capitol
Tallahassee, Florida

ITEM	SUBJECT	RECOMMENDATION
1.	Respectfully request approval of the minutes of the October 17, 2017 and the December 13, 2017 Cabinet meeting. (ATTACHMENT 1)	RECOMMEND APPROVAL
2.	Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to General Tax Administration. (ATTACHMENT 2)	RECOMMEND APPROVAL
3.	Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to Property Tax Oversight. (ATTACHMENT 3)	RECOMMEND APPROVAL
4.	Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to General Tax Administration. (ATTACHMENT 4)	RECOMMEND APPROVAL
5.	Respectfully submit the Agency 2 nd Quarter Performance Report for Fiscal Year 2017/2018. (ATTACHMENT 5)	INFORMATION/DISCUSSION



FLORIDA

Executive
Director

Leon M. Biegalski

March 7, 2018

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Chief of Staff
Amanda Carey, Deputy Cabinet Affairs Director

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Stephanie Leeds, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer
Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Leon Biegalski, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Approval to Hold Public Hearings on Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for the development of proposed rules. The

Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for each of the following proposed rules.

Registration of businesses

Why are the proposed rules necessary? These rule changes are necessary to incorporate administrative updates, clarifications, and improvements to the registration process for Florida businesses.

What do the proposed rules do?

Rules 12A-1.060, 12A-1.097, 12A-12.003, 12A-16.004, 12A-19.010, 12A-19.020, 12A-19.070, 12A-19.100, 12B-4.001 and 12B-5.120, F.A.C.: the proposed changes update rules related to the process by which businesses register with the Department for the first time, or register additional locations within the state.

The revised process includes a simplified initial application for businesses to register with the Department (DR-1, Florida Business Tax Application), and allows for additional locations to be reported using a streamlined new form, the DR-1A (Application for Registered Businesses to Register a New Florida Location). The changes also promulgate four other registration-related forms for consistency and update rule language to incorporate or reference these changes.

Form changes include:

- DR-1, Florida Business Tax Application
- DR-1A, Application for Registered Businesses to Add a New Florida Location
- DR-1C, Application for Collective Registration of Living or Sleeping Accommodations
- DR-1CCN, Application for Sales and Use Tax County Control Reporting Number
- DR-1N, Registering Your Business
- DR-700020, Notification of Method Employed to Determine Taxing Jurisdiction (Communications Services Tax)

Were comments received from external parties? No. A rule workshop was scheduled to be held on February 14, 2018, if requested in writing. No request was received and no workshop was held.

Removal of Water Treatment Plant Upgrade Fee

Why are the proposed rules necessary? These changes are necessary to remove the water treatment plant upgrade fee from the applicable rules and tax return. This fee expires and will no longer be collected effective July 1, 2018.

What do the proposed rules do?

Rules 12B-7.030 and 12B-7.031, F.A.C.: the proposed amendments to Rule 12B-7.030, F.A.C., implement statutory changes made by Chapter 2015-141, L.O.F., which provided that the water treatment plant upgrade fee imposed by Section 373.41492, F.S., expires effective July 1, 2018.

Form changes include:

- DR-146, Miami-Dade County Lake Belt Mitigation Fees Return

Were comments received from external parties? No. A rule workshop was scheduled to be held on November 16, 2017, if requested in writing. No request was received and no workshop was held.

For each rule, attached are copies of:

- Summary of the proposed rules, which includes:
 - Statements of facts and circumstances justifying the rules;
 - Federal comparison statements; and
 - Summary of the workshops
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULES 12A-1.060 AND 12A-1.097, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments incorporate revisions to the registration process for sales tax dealers and incorporate new and revised forms used in this process.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The amendments to Rules 12A-1.060, F.A.C., incorporate references to new or updated forms used to simplify the initial registration process and allow for a streamlined application for subsequent registrations of additional business locations.

The amendments to Rule 12A-1.097, F.A.C., adopt, by reference, changes to forms currently used by the public to register as a business with the Department, as well as to adopt new forms related to this process.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 14, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on January 31, 2018 (Vol. 44, No. 21, p. 473), to advise the public of the proposed changes to Rules 12A-1.060 and 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on February 14, 2018. No request was received and no workshop was held. No comments were received.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

SALES AND USE TAX

RULE NO: RULE TITLE:

12A-1.060 Registration

12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The purpose of the amendments to Rules 12A-1.060, F.A.C., is to incorporate references to new or updated forms used in the registration process. These forms simplify the initial registration process and allow for a streamlined application for subsequent registrations of additional business locations.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., is to adopt, by reference, changes to forms currently used by the public to register as a business with the Department, as well as to adopt new forms related to this process.

SUMMARY: The proposed amendments incorporate revisions to sales tax rules and forms related to the registration process.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the

Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., (2)(d), 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS.

LAW IMPLEMENTED: 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596(1), (2), 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (5), (6), (9), (13), 212.13, 212.14(4), (5), 212.16(1), (2), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6309.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULES 12A-1.060 and 12A-1.097

12A-1.060 Registration.

(1) No change.

(2) How to register as a dealer.

(a) No change.

(b) A separate application is required for each place of business. If a business previously submitted Form DR-1 to the Department and holds an active certificate of registration or reemployment tax account, the business may use an Application for Registered Businesses to Add a New Florida Location (Form DR-1A, incorporated by reference in Rule 12A-1.097, F.A.C.) in the following circumstances:

1. To register an additional business location or Florida rental property, or

2. To update a registered location that has moved from one Florida county to another.

(c) No change.

(3) Registration of transient accommodations.

(a) through (d) No change.

(e)1. To collectively register transient accommodations that are located in a single county, the agent, representative, or management company holding a dealer's certificate of registration may file an Application for Collective Registration for Rental of Living or Sleeping Accommodations (Form DR-1C, incorporated by reference in Rule 12A-1.097, F.A.C.). A

separate Form DR-1C is required for each county.

2. through 6. No change.

(4) through (5) No change.

Rulemaking Authority 212.12(2)(d), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.06(2), 212.12(5), (6), 212.14(4), 212.16(1), (2), 212.18(3) FS. History--New 10-7-68, Amended 1-7-70, 6-16-72, 3-21-77, 5-10-77, 10-18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09, 6-14-10, 6-28-10 (6), 6-28-10 (3), 7-28-15, 1-17-18.

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) through (b) No change.

Form Number	Title	Effective Date
(2)(a) DR-1	Florida Business Tax Application (R. 1/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04849)	____01/15
(b) DR-1N	Registering Your Business Instructions for Completing the Florida Business Tax Application (Form DR-1) (R. 1/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04854)	____01/15
(c) DR-1A	<u>Application for Registered Businesses to Add a New Florida Location</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-____)	_____

(d) DR-1C Application for Collective Registration of Living or Sleeping Accommodations _____
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)

(e) DR-1CCN Application for Sales and Use Tax County Control Reporting Number _____
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)

(f)(e) DR-1CON No change.

(3) through (20) No change.

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History–New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: January 31,
2018



Florida Business Tax Application

Register online at
floridarevenue.com/taxes/registration.
It's fast and secure.



*ALL information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers 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 social security number is authorized under state and federal law. Visit our Internet site at floridarevenue.com and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

Use Black or Blue Ink to Complete This Application

Business Information

All applicants - Identification Numbers
All applicants - Reason for Applying

1. Identification Numbers:

Federal Employer Identification Number (FEIN or EIN): _____ - _____

Sole proprietors and general partners of a partnership who are not required by the Internal Revenue Service to obtain an FEIN or EIN, must provide their social security number.

Social Security Number (SSN)*: _____ - _____ - _____

If you are not a citizen of the United States and you do not have a social security number, provide your complete Visa number.

Visa Number: _____

Florida Business Partner Number (if registered): _____ (business partner numbers are 4 to 7 digits in length)

Consolidated Sales and Use Tax Filing Number: _____ - _____ - _____

(if you file a consolidated sales and use tax return)

County Control Number: _____ - _____ - _____

(if you use this number to report tax for the county where your business is located)

2. Reason for Applying (select only one):

Business entity not currently registered
Date of first Florida taxable activity: ____/____/____
mm dd yyyy

Additional Florida location for currently registered business
Date of first taxable activity: ____/____/____
mm dd yyyy

Sales and use tax for this location will be reported using my current:
(select all that apply)
 consolidated return county control reporting number

Additional Florida rental property for currently registered business
Date of first taxable activity: ____/____/____
mm dd yyyy

Sales and use tax for this location will be reported using my current:
(select all that apply)
 consolidated return county control reporting number

Moved registered Florida location to another Florida county -
Effective date: ____/____/____
mm dd yyyy

Current sales and use tax certificate number for location
_____ - _____ - _____
(this number will be cancelled)
Sales and use tax for this location will be reported using my current:
(select all that apply)
 consolidated return county control reporting number



All applicants -
Reason for Applying

Starting a new taxable activity at a registered location - Current sales and use tax certificate number for location
Effective date : _____
mm dd yyyy

Change the form of business ownership - Effective date : _____
mm dd yyyy

Acquired existing business - Effective date : _____
mm dd yyyy

3. **Business Name, Location, and Mailing Address:** **Others** – Use name filed with the Florida Department of State or similar agency in another state
Sole proprietors – Use last name, first name, middle initial
Partnerships – Use partnership name or last names of general partners

Legal name of business:

Business trade name “doing business as” if you have one:

Physical street address of business location or Florida rental property (Do not use PO Box or Rural Route Numbers): Telephone number:
()
City / State / ZIP: Fax number:
()

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

Mail to: Mailing address (if different than business location address):

City / State / ZIP:

Seasonal
Business

4. **Is this business location only open during a portion of a calendar year?** ___ Yes ___ No
If yes, provide the:
First calendar month this business location is open: _____; and the
Last calendar month this business location is open: _____.

5. **Form of Business Ownership: (select only one form of ownership)**
- | | | | |
|--|--|--|--|
| <input type="checkbox"/> Sole proprietor (individual owner) | Limited liability company (LLC) | <input type="checkbox"/> Estate | |
| <input type="checkbox"/> Partnership (select one below): | (select one below): | <input type="checkbox"/> Trust | |
| <input type="checkbox"/> Married couple | <input type="checkbox"/> Single member | <input type="checkbox"/> Business | |
| <input type="checkbox"/> General partnership | <input type="checkbox"/> Multi-member | <input type="checkbox"/> Other | |
| <input type="checkbox"/> Limited liability partnership (LLP) | If single member, select the box that applies to how your LLC is treated for the federal income tax. | <input type="checkbox"/> Governmental agency | |
| <input type="checkbox"/> Limited partnership (LP) | | <input type="checkbox"/> C Corporation | |
| <input type="checkbox"/> Joint venture | <input type="checkbox"/> S Corporation | | |
| <input type="checkbox"/> Corporation (select one below): | <input type="checkbox"/> Disregarded (reported by single member) | | |
| <input type="checkbox"/> C Corporation | If multi-member, select the box that applies to how your LLC is treated for federal income tax. | | |
| <input type="checkbox"/> S Corporation | | <input type="checkbox"/> Partnership | |
| <input type="checkbox"/> Not-for-profit | | <input type="checkbox"/> C Corporation | |
| <input type="checkbox"/> Foreign corporation | <input type="checkbox"/> S Corporation | | |

All applicants - Business Ownership



6. If your business is a partnership, corporation, limited liability company, or trust, provide the following information:

Date of Florida incorporation or organization,
or date of authorization to conduct business at this location in Florida:

mm / dd / yyyy

Fiscal year ending date (This date is generally "12/31"; however
a business may elect a different fiscal year):

mm / dd

7. If you are a sole proprietor, provide the following information:

Legal Name (first name, middle initial, last name):	Social security number: _____ - ____ - _____
Home address:	Telephone number: ()
City / State / ZIP:	Email address:

8. If your business is a partnership (including married couples), provide the following information for each general partner:
(Attach additional pages, if needed.)

Name:	Title:
Home address:	Social security number: _____ - ____ - _____
City / State / ZIP:	Telephone number: ()
Name:	Title:
Home address:	Social security number: _____ - ____ - _____
City / State / ZIP:	Telephone number: ()
Name:	Title:
Home address:	Social security number: _____ - ____ - _____
City / State / ZIP:	Telephone number: ()
Name:	Title:
Home address:	Social security number: _____ - ____ - _____
City / State / ZIP:	Telephone number: ()



9. If your business is a corporation, limited liability company, or trust, provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity:
(Attach additional pages, if needed.)

Name:	Title:
Home address:	Last 4 digits of Social security number: _____
City / State / ZIP:	Telephone number: ()
Name:	Title:
Home address:	Last 4 digits of Social security number: _____
City / State / ZIP:	Telephone number: ()
Name:	Title:
Home address:	Last 4 digits of Social security number: _____
City / State / ZIP:	Telephone number: ()
Name:	Title:
Home address:	Last 4 digits of Social security number: _____
City / State / ZIP:	Telephone number: ()

10. Background:

Has your business ever been known by another name? <input type="checkbox"/> Yes <input type="checkbox"/> No	Name:
Was that business issued a Florida certificate of registration or tax account number? <input type="checkbox"/> Yes <input type="checkbox"/> No	Number:

11. Business Activities:

Enter the six-digit North American Industry Classification System (NAICS) code(s) that best describe your business activities at this location. Enter your primary code first. (Enter at least **one**.)

Primary code

_____	_____
_____	_____
_____	_____

If you do not know your NAICS code(s), go to <http://www.census.gov/eos/www/naics/index.html>. Enter a keyword to search the most recent NAICS list.

Describe the primary nature of your business and type(s) of products or services to be sold.



12. Change in Form of Business Ownership or Acquired Business

If your form of business ownership has changed (e.g., sole proprietorship to a corporation or partnership to a limited liability company), or you acquired an existing business, **provide the following for your prior form of ownership or for the acquired business:**

Name:		FEIN: _____ - _____
Address:		Florida certificate or tax account number:
City / State / ZIP:		If acquired, portion acquired: <input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> Unknown
Did the previous legal entity or acquired business have employees at the time of the change or acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No	Were employees transferred to the new legal entity or new business? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date transferred: ____ / ____ / ____ mm dd yyyy

If you purchase or lease an existing business in whole or in part, or if the form of ownership of your business has changed, you must also submit a [Report to Determine Succession and Application for Transfer of Experience Rating Records \(Form RTS-1S\)](#).

Sales and Use Tax

13. For each of the business activities below, check (✓) all that apply to this location:

Sales, Rentals, or Repairs of Products

- Sell products at retail (to consumers)
- Sell products at wholesale (to registered dealers who will sell to consumers)
- Sell products or goods from nonpermanent locations (such as flea markets or craft shows)
- Sell products or goods by mail using catalogs or the internet
- Sell, serve, or prepare food products or drinks for immediate consumption on your premises, or that you package or wrap for take-out or to go, from a temporary or permanent location
- Repair or alter consumer products or equipment
- Rent equipment or other property or goods to individuals or businesses
- Charge admissions or membership fees

Property Rentals, Leases, or Licenses

- Rent or lease commercial real property to individuals or businesses
- Manage commercial real property for individuals or businesses
- Rent or lease living or sleeping accommodations to others for periods of six months or less
- Manage the rental or leasing of living or sleeping accommodations belonging to others

Real Property Contractors

- Improve real property as a contractor
- Sell products at retail (to consumers)
- Construct, assemble, or fabricate building components at your plant or shop away from a project site that are used in your real property improvement projects
- Purchase products or supplies from vendors located outside Florida for use in Florida real property improvement projects

Services

- Pest control services for nonresidential buildings
- Interior cleaning services for nonresidential buildings
- Detective services
- Protection services
- Security alarm system monitoring services



Sales and Use Tax (continued)

Sales and Use Tax

Fuel

- Sell tax paid gasoline, diesel fuel, or aviation fuel to retail dealers or end users in Florida (check (✓) all that apply below):
 - Gas station only
 - Gas station and convenience store
 - Truck stop
 - Marine fueling
 - Aircraft fueling
 - Reseller of fuel in bulk quantities
- Purchase dyed diesel fuel for off-road purposes

Secondhand Goods or Scrap Metal

- Purchase, consign, trade, or sell secondhand goods
- Purchase, gather, obtain, or sell salvage or scrap metal to be recycled or convert ferrous or nonferrous metals into raw material products

If you select either of these activities, you must also submit a [Registration Application for Secondhand Dealers and Secondary Metals Recyclers \(Form DR-1S\)](#).

Coin-Operated Amusement Machines

- Place and operate coin-operated amusement machines at locations belonging to others
- Operate coin-operated amusement machines at this location (check (✓) all that apply below):
 - Self-operate some or all the amusement machines at this location (no other machine operator used)
 - Have entered into a written agreement with the following person or business to operate some or all the machines at this location.

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

If you operate amusement machines at your location or at locations belonging to others, you must also submit an [Application for Amusement Machine Certificate \(Form DR-18\)](#) to obtain an annual [Amusement Machine Certificate](#) for each location where you operate amusement machines.

Coin-Operated Vending Machines

(check (✓) all that apply below)

- Place and operate vending machines at locations belonging to others:
 - Food or beverage vending machines
 - Nonfood or nonbeverage vending machines
- Operate vending machines belonging to others at this location

Purchases

- Purchase items to use in my business without paying Florida sales tax to the seller at the time of purchase (such as from a seller located outside Florida)
- Applying for a direct pay permit to self-accrue and remit use tax directly to the Department
[To apply for a permit, submit an Application for Self-Accrual Authority/Direct Pay Permit Sales and Use Tax \(Form DR-16A\)](#).
- Applying for authority to remit sales tax to the Department for independent sellers or distributors (see Rule 12A-1.0911, Florida Administrative Code, for more information)



Prepaid Wireless E911 Fee

E911 Fee

14. Do you sell prepaid phones, phone cards, or calling arrangements at this location? ___ Yes ___ No
If yes, select the box that describes your sales:
 Domestic or international long distance calling or phone cards (non-wireless)
 Prepaid wireless services (cards, plans, devices) that provide access to wireless networks and interaction with 911 emergency services

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

Solid Waste Fees and Surcharge

15. Do you sell (at retail) new tires for motorized vehicles at this location that are sold separately or as part of a vehicle? ___ Yes ___ No
 16. 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? ___ Yes ___ No
 17. Do you rent, lease, or sell car-sharing membership services at this location for the use of motor vehicles that transport fewer than nine passengers? ___ Yes ___ No

Gross Receipts Tax on Dry-cleaning

Dry-cleaning Tax

18. Do you own or operate a dry-cleaning plant or dry drop-off facility in Florida? ___ Yes ___ No
If yes, and you import or produce perchloroethylene or other dry-cleaning solvents, you must also complete a [Registration Package \(GT-400401\)](#) for fuels and pollutants.

Reemployment Tax

Reemployment Tax

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).

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 at newhire.floridarevenue.com.**
- **Florida employers are required to obtain appropriate workers' compensation insurance coverage for their employees. Visit www.myfloridacfo.com/division/wc/.**

19. Do you have or will you have, employees in Florida? ___ Yes ___ No
 20. Do you, or will you, lease workers from an employee leasing company to work in Florida? ___ Yes ___ No
If yes, provide the following:

Name of leasing company: _____

FEIN: _____

Dept. of Business and Professional Regulation license number: _____

Portion of workforce that is leased:

___ All ___ Part

Date of leasing agreement for workers in Florida:

___/___/___
mm dd yyyy



Reemployment Tax (continued)

Reemployment Tax

21. 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)? ___ Yes ___ No

If yes, you must also submit a completed *Independent Contractor Analysis (Form RTS-6061)*.

If you answered No to questions 19, 20, and 21, proceed to the Communications Services Tax section.
If you answered Yes, continue to the next question.

22. Is your business registered for reemployment tax? ___ Yes ___ No

If yes, provide your RT account number: _____

Are you currently reporting wages to the Florida Department of Revenue? ___ Yes ___ No

Are you reactivating your reemployment tax account? ___ Yes ___ No

23. On what date did you, or will you, first have an employee in Florida? / /
mm dd yyyy

24. Employment type (select only one employment type):

- | | | |
|--|---|--|
| <input type="checkbox"/> Regular employer | <input type="checkbox"/> Domestic employer [employer of persons performing only domestic (household) services (e.g., maid or cook)] | <input type="checkbox"/> Agricultural (noncitrus) employer |
| <input type="checkbox"/> Nonprofit organization [must hold a 501(c)(3) determination letter from the Internal Revenue Service] | <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 |

25. Select one category for your employment:

Regular, Indian tribe or Tribal unit, or Governmental employer

Have you or will you pay gross wages of at least \$1,500 within a calendar quarter? ___ Yes ___ No

If yes, provide the date you reached or will reach \$1,500 gross wages. ___/___/___
(mm/dd/yyyy)

Have you or will you have one or more employees for a day (or portion of a day) during 20 or more weeks in a calendar year? ___ Yes ___ No

If yes, provide the last day of the 20th week. ___/___/___
(mm/dd/yyyy)

Nonprofit organization

Have you or will you employ four or more workers for a day (or portion of a day) during 20 or more weeks in a calendar year? ___ Yes ___ No

If yes, provide the last day of the 20th week. ___/___/___
(mm/dd/yyyy)

Domestic employer (Employer whose employees only perform domestic services.)

Have you or will you pay gross wages of at least \$1,000 within a calendar quarter? ___ Yes ___ No

If yes, provide the date you reached or will reach \$1,000 gross wages. ___/___/___
(mm/dd/yyyy)



Reemployment Tax (continued)

Agricultural (noncitrus, citrus, or crew chief) employer

Have you or will you pay gross wages of at least \$10,000 within a calendar quarter? ___ Yes ___ No

If yes, provide the date you reached or will reach \$10,000 gross wages. ___ / ___ / ___
(mm/dd/yyyy)

Have you or will you have five or more employees for a day (or portion of a day) during 20 or more weeks in a calendar year? ___ Yes ___ No

If yes, provide the last day of the 20th week. ___ / ___ / ___
(mm/dd/yyyy)

26. Have you paid federal unemployment tax in another state this calendar year or last calendar year? ___ Yes ___ No

If yes, in which state: This calendar year Both calendar years

27. List all Florida locations where you have employees. (Attach a separate sheet, if needed.)

Address:	City:	No. of employees:
Principal products or services:	If services, indicate if: ___ Administrative ___ Research ___ Other _____	
Address:	City:	No. of employees:
Principal products or services:	If services, indicate if: ___ Administrative ___ Research ___ Other _____	
Address:	City:	No. of employees:
Principal products or services:	If services, indicate if: ___ Administrative ___ Research ___ Other _____	
Address:	City:	No. of employees:
Principal products or services:	If services, indicate if: ___ Administrative ___ Research ___ Other _____	

28. **Payroll Agent Information.** If you will use a payroll agent (such as an accountant or bookkeeper) or firm that will maintain your payroll information, provide the following:

Name of payroll agent or firm: _____

Mailing address: _____

City / State / ZIP: _____



Reemployment Tax (continued)

Reemployment Tax

29. **Mailing Addresses for Reemployment Tax.** To receive correspondence about reemployment tax reporting, tax rates, and benefits paid, select the appropriate mailing address for each type of correspondence below.

Reporting Forms and Information -
Employer's Quarterly Reports, Certifications,
Reporting-related correspondence:

Tax Rate Information -
Tax rate notices
Related Correspondence:

Benefits Paid Information -
Notice of Benefits Paid
Related Correspondence:

Business Information (address in the
the first section of this application)

Business Information (address in the
first section of this application)

Business Information (address in the
first section of this application)

Payroll Agent Information (address
in Question 28)

Payroll Agent Information (address
in Question 28)

Payroll Agent Information (address
in Question 28)

Other (enter below)

Other (enter below)

Other (enter below)

Other Address for Reporting Forms and Information

Name:

Telephone number:
()

Mailing address:

City / State / ZIP:

Email address:

Other Address for Tax Rate Information

Name:

Telephone number:
()

Mailing address:

City / State / ZIP:

Email address:

Other Address for Benefits Paid Information

Name:

Telephone number:
()

Mailing address:

City / State / ZIP:

Email address:

Communications Services Tax

Communications Services Tax

30. 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? ___ Yes ___ No

If yes, enter a check (✓) on the line next to each service you sell.

___ Telephone service (e.g., local, long distance, wireless, or VOIP) ___ Video service (e.g., television programming or streaming)

___ Paging service ___ Direct-to-home satellite service

___ Facsimile (fax) service (not when providing advertising or professional services) ___ Pay telephone service

___ Reseller (only sales for resale; no sales to retail customers) ___ Purchase services to integrate into prepaid calling arrangements

___ Other services; please describe: _____

31. Are you applying for a direct pay permit for communications services tax? ___ Yes ___ No

If yes, you must also submit an [Application for Self-Accrual Authority/Direct Pay Permit \(Form DR-700030\)](#).



Communications Services Tax (continued)

If you answered No to questions 30 and 31, proceed to the Documentary Stamp Tax section.
If you answered Yes, continue.

If you are a reseller only, sell only pay telephone or direct-to-home satellite services, or only purchase services to integrate into prepaid calling arrangements, go to question 34.

Communications Services Tax

32. To charge the correct amount of tax, you must know the taxing jurisdiction (county and municipality) in which your customers are located. How will you verify the assignment of customer location to the correct taxing jurisdictions? If you use multiple methods, **select all that apply**.

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

The method you use to verify the assignment of a customer location to the correct taxing jurisdictions (county and municipality) for purposes of collecting local communications services tax determines the collection allowance rate that will be assigned to your business. If you change your method of assigning a customer's location to the correct taxing jurisdictions, you must submit a *Notification of Method Employed to Determine Taxing Jurisdiction* (Form DR-700020) indicating the new method(s). For more information, visit floridarevenue.com/taxes/cst.

33. If you use multiple assignment methods, you may need to file two separate returns to maximize your collection allowances. If you will file separate returns for each assignment method, check the box below.

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

34. Name and contact information of the person who can answer questions about communications services tax returns filed with the Department:

Name:	Telephone number: ()
Email address:	

Documentary Stamp Tax

Documentary Stamp Tax

35. Do you enter into written obligations to pay money with customers at this location that are not recorded with the Clerk of the Court or County Comptroller (e.g., financing agreements, title loans, pay-day loans, liens, promissory notes, or similar documents)? ___ Yes ___ No

If yes, do you anticipate executing five or more written obligations to pay money subject to documentary stamp tax per month? ___ Yes ___ No

Gross Receipts Tax on Electrical Power and Gas

Gross Receipts Tax

36. Do you own or operate an electric or natural or manufactured gas (LP gas is excluded) utility distribution facility in Florida? ___ Yes ___ No

If yes, select the type of utility facility:
 Electric Natural or manufactured gas

37. Do you import natural or manufactured gas (LP gas is excluded) into Florida for your own use? ___ Yes ___ No



Severance Taxes and Miami-Dade County Lake Belt Fees

Severance Taxes

38. Do you extract oil, gas, sulfur, solid minerals, phosphate rock, lime rock, sand, or heavy minerals from the soils or waters of Florida? ___ Yes ___ No

If yes, select each extraction activity that you will engage in:

- Extracting oil for sale, transport, storage, profit, or commercial use.
- Extracting gas for sale, transport, profit, or commercial use.
- Extracting sulfur for sale, transport, storage, profit, or commercial use.
- Extracting solid minerals, phosphate rock, or heavy minerals from the soil or water for commercial use.
- Extracting lime rock or sand from within the Miami-Dade County Lake Belt Area (see s. 373.1419, F.S., for boundary description).

Enrollment to File and Pay Tax Electronically

Filing and paying electronically is quick, easy, and secure. You can electronically file and pay all taxes, fees and surcharges, except severance taxes and Miami-Dade County Lake Belt fees. For severance taxes and Miami-Dade County Lake Belt fees, payments can be made electronically; however, electronic return filing is not available.

Taxpayers choosing to enroll with the Department to file or pay electronically can take advantage of additional features: an encrypted system that securely saves your contact and bank account information; the ability to view your filing history and bills posted to your tax account; and, the ability to reprint your returns.

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.

39. Do you wish to: (select only one)

- enroll for **both** filing returns and paying tax electronically?
- enroll **only** to pay tax electronically?
- file returns and pay tax electronically **without enrolling**?

If you chose not to enroll, proceed to the Authorization for Email Communication section.

40. If you are enrolling, select only one electronic payment method. ___ ACH-Debit (e-check) ___ ACH-Credit

ACH-Debit (e-check) – The Department’s bank withdraws a payment from your bank account when you authorize the payment.

ACH-Credit – Your bank transfers a payment to the Department’s bank account when you authorize the bank to make the payment.

This is not a credit card payment. You are responsible for any costs charged by your bank to use this payment method.

41. 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"/> payroll agent		Preparer’s Federal Tax Identification Number: _____ - _____

File and Pay Electronically



Enrollment to File and Pay Tax Electronically (continued)

42. Contact Person for Electronic Return Filing (If different than 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"/> payroll agent	Preparer's Federal Tax Identification Number: _____ - _____	

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

Bank / financial institution name:	Account type: <input type="checkbox"/> Business, or <input type="checkbox"/> Personal and <input type="checkbox"/> Checking, or <input type="checkbox"/> Savings
Bank account number:	Bank Routing Number: : _____ :

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.

44. 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 sections 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 section 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: _____



Authorization for Email Communication

Email Communication

Your privacy is important to the Department of Revenue. To ensure that information is not provided without your consent, a written request from you is required if you wish to receive a secure email regarding this *Florida Business Tax Application*. If so, the Department will send information using its secure email software. This software will require additional steps before you can access the information.

**DO NOT complete this section if you do not want to receive information by email.
If you do not complete this section, information will be mailed to you.**

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.

Provide the name and contact information of the person who can respond to questions about this Application.

Name:	Telephone number: ()
Email address:	

Applicant Declaration and Signature

Applicant Declaration and Signature

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, F.S.)

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.

I certify that I am authorized by _____ (Officer/Director) to execute this application. 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.

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.

Signature: _____ Title: _____

Printed name: _____ Date: _____

Submit your completed application

Have you:

- Provided your business identification numbers?
- Completed all sections of this application?
- Signed and dated this application?
- Included all additional applications, if required?

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

Contact Us

You may also bring your completed application to your nearest taxpayer service center. To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters.

For written replies to tax questions, write to:
Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Information, forms, and tutorials are available on the Department's website floridarevenue.com

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

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.



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 RTS-1S	Report to Determine Succession and Application For Transfer of Experience Rating Records	Rule 73B-10.037, 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-16A	Application for Self-Accrual Authority/ Direct Pay Permit Sales and Use Tax	Rule 12A-1.097, F.A.C.

GT-400401, Registration Package for Motor Fuel and/or Pollutants, includes the following forms:

Form DR-156	Florida Fuel or Pollutants Tax Application	Rule 12B-5.150, F.A.C.
Form DR-600	Enrollment and Authorization for e-Services	Rule 12-24.011, F.A.C.
Form DR-157W	Bond Worksheet Instructions	Rule 12B-5.150, F.A.C.
Form DR-157	Fuel or Pollutants Tax Surety Bond	Rule 12B-5.150, F.A.C.
Form DR-157A	Assignment of Time Deposit	Rule 12B-5.150, F.A.C.
Form DR-157B	Fuel or Pollutants Tax Cash Bond	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 Certificate of Communications Services Database	Rule 12A-19.100, F.A.C.
Form DR-700020	Notification of Method Employed to Determine Taxing Jurisdiction	Rule 12A-19.100, F.A.C.



Registering Your Business

Do I Have the Application I need?

The Florida Department of Revenue administers over 30 taxes and fees. In most cases, you must register with the Department as a dealer before you begin conducting business activities subject to Florida's taxes and fees. This publication provides the information you will need to register with the Department using a *Florida Business Tax Application*, additional registration applications you may need to complete your registration with the Department, and registration applications you may need instead of the *Florida Business Tax Application*.

The **Florida Business Tax Application** (online or paper Form DR-1) asks you to answer a series of questions about your business that will assist you in identifying your tax responsibilities and to register to collect, report, and pay the following Florida taxes and fees:

- Communications services tax
- Documentary stamp tax
- Gross receipts tax on dry-cleaners
- Gross receipts tax on electrical power and gas
- Lead-acid battery fee
- Miami-Dade County Lake Belt fees
- Rental car surcharge
- Reemployment tax
- Prepaid wireless E911 fee
- Sales and use tax
- Severance taxes (solid mineral, gas, sulfur, and oil production)
- Waste tire fee

If you previously submitted a *Florida Business Tax Application* to the Department and you hold an active certificate of registration or reemployment tax account number (if you have employees), you may use the **Application for Registered Businesses to Add a New Florida Location** (Form DR-1A) to register:

- an additional business location or Florida rental property,
- a registered location that has moved from one Florida county to another

to collect, report, and pay the following Florida taxes:

- o Sales and use tax
- o Prepaid wireless E911 fee
- o Lead-acid battery fee
- o Waste tire fee
- o Rental car surcharge
- o Documentary stamp tax

Businesses with multiple locations

Submit one application for each Business Entity	Submit one application for Each Location	Submit one application for each County
<ul style="list-style-type: none"> ▶ Communications service tax ▶ Gross receipts tax on dry-cleaning facilities ▶ Gross receipts tax on electrical power and gas ▶ Severance tax (extracting oil, gas, sulfur, solid minerals, heavy minerals, or phosphate rock) ▶ Miami-Dade County Lake Belt fees 	<ul style="list-style-type: none"> ▶ Sales and use tax ▶ Prepaid wireless E911 fee ▶ Lead-acid battery fee ▶ Waste tire fee ▶ Documentary stamp tax 	<ul style="list-style-type: none"> ▶ Rental car surcharge ▶ Operators of: <ul style="list-style-type: none"> o Amusement Machines o Vending Machines o Newspaper Rack Machines o Automated Kiosks receiving Secondhand Goods

Register online - it's fast and secure! You can apply online using the Department's online application at floridarevenue.com/taxes/registration. You will be able to return to the website to retrieve your certificate number(s) after three business days.

Identification Numbers

The Internal Revenue Service (IRS) requires any business that has employees and any partnership, corporation, nonprofit organization, trust (except certain revocable trusts), and estate to have a **federal employer identification number** (EIN or FEIN). You will need this number to register with the Department. For more information, visit the IRS website at [irs.gov](https://www.irs.gov).

If you are a sole proprietor (individual business owner) or an individual who is the sole member of a limited liability company, you will need your **social security number** to register with the Department. If you are not eligible to obtain a social security number, you must provide an **individual taxpayer identification number** (ITIN) issued by the IRS, or a **Visa number** issued by the United States Department of State.

When you register with the Department, you are issued a **business partner number** as a unique identifying number for your business. The number will be located on the back of your certificate of registration.

Sales and Use Tax – Special Reporting Numbers

To make reporting and paying sales and use tax for your registered business easier, you may obtain a **county control reporting number**. If you own multiple business locations (including rental properties) within a single county, you may submit an **Application for County Control Reporting Number** (Form DR-1CCN) to assign a reporting number for that county. You may submit an application for each Florida county where you want to report using a county control reporting number. If you register additional business locations within a county where you have a county control reporting number, you may indicate on your application that you will be filing sales and use tax for the new location using your county reporting number for that county.

If you own multiple business locations (including rental properties) in a single county or in multiple counties, you may submit an **Application for Consolidated Sales and Use Tax Filing Number** (Form DR-1CON) to obtain a **consolidated sales and use tax filing number** that allows you to make a single sales and use tax payment for all your business locations. If you register additional business locations, you may indicate on your application that you will be filing sales and use tax for the new location using your consolidated sales and use tax filing number.

Registering Rental Properties to Collect and Remit Sales Tax

If you collect or receive lease or rental payments for the rental, lease, or license to use real property (**commercial rental property**) or for living, sleeping, or housekeeping accommodations for rental periods less than six months (**transient rental accommodations**), register each commercial rental property location and each transient rental accommodation for which you collect rent. If you collect lease or rental payments for more than one real property rental location or more than one transient rental accommodation, use a separate application for each rental location or each transient rental accommodation. You may use the shorter **Application for Registered Businesses to Add a New Florida Location** (Form DR-1A) to register additional rental property.

Business Information

To register your business, you will need:

- Legal name of business entity (e.g., name of sole proprietor, partnership, corporation, or other entity)
- Business trade name (“doing business as”), if any
- Business mailing address
- Physical street address of business location
- Physical street address of the rental, lease, or license to use real property (**commercial rental property**) or for living, sleeping, or housekeeping accommodations for rental periods less than six months (**transient rental accommodations**)
- Date of first taxable activity at the business location you are registering

- The North American Industry Classification System (NAICS) Code for each of your business activities (For more information, visit <http://www.census.gov/eos/www/naics/index.html>)
- If you will sell communications services, the method(s) you will use to assign customer locations to the correct taxing jurisdiction, and the name, telephone number, and email address of the person to contact regarding communications services tax returns [For more information, see our *Communications Services Tax* brochure (GT-800011)]

Owner or Manager Information

You will need the following information about the owners or managers of your business:

- Sole proprietorship – name, home address, social security number, and telephone number
- Each general partner – name, title, home address, social security number, and telephone number
- Each director, officer, managing member, grantor, trustee, and personal representative – name, title, home address, last four digits of the individual's social security number, and telephone number
- For a limited liability company (LLC) – name, title, home address, last four digits of the individual's social security number, and telephone number for all members

Employee Information

If you have, or anticipate that you will have, employees in Florida, you will need:

- The number of employees you have or anticipate you will have
- The amount of wages paid or expected to be paid within a calendar quarter
- Your employer type – regular, nonprofit organization, domestic employer (employees perform only household services), Indian tribe, agricultural (citrus or noncitrus), or crew chief
- The type of services you provide – administrative, research, or other
- If you use a payroll agent – agent's name, address, telephone number, email address, and federal preparer tax identification number (PTIN) or employer identification number (FEIN or EIN)

Mailing addresses for mailing your:

- o Reporting Forms and Information (Employer's Quarterly Reports, certifications, and related correspondence)
- o Tax Rate Information (Tax rate notices and related correspondence)
- o Benefits Paid Information (Notices of benefits paid and related correspondence)

The *Employer Guide to Reemployment Tax* (RT-800002) contains information employers need to comply with Florida's Reemployment Assistance Program Law.

If the Form of Your Business Ownership Changed or You Acquired a Business

You will need:

- Your prior or acquired business name and address
- The prior business federal employer identification number
- The prior business Florida tax number
- Portion of business acquired (if applicable)
- Effective date of the change or acquisition
- Whether employees were transferred to the new business and, if so, on what date

It is recommended before buying an existing business that you ask the seller for documentation of any tax, penalty, or interest that is due to the Department of Revenue. As a purchaser, you could be liable for any tax, penalty, or interest owed by the seller. For more information, visit floridarevenue.com and select "Businesses and Employers," then select "Certificate of Compliance."

Enrollment to File and Pay Tax Electronically

File and Pay Electronically

Filing and paying electronically is quick, easy, and secure. You can electronically file and pay all taxes, fees and surcharges, except severance taxes and Miami-Dade County Lake Belt fees. For severance taxes and Miami-Dade County Lake Belt fees, payments can be made electronically; however, electronic return filing is not available.

Taxpayers choosing to enroll with the Department to file or pay electronically can take advantage of additional features: an encrypted system that securely saves your contact and bank account information; the ability to view your filing history and bills posted to your tax account; and, the ability to reprint your returns.

If you enroll with the Department to make electronic payments or to file electronic returns, you will need the:

- Bank routing number and your account number; and
- Contact person's name, address, telephone and fax numbers, email addresses, and preparer identification number (if using a payroll agent to prepare your reemployment tax returns).

For more information about the enrollment system and filing and paying tax electronically, visit floridarevenue.com/taxes/filepay.

Do you have a tax warrant or outstanding tax liability?

Security Requirements

When you register, you will be required to post a cash deposit, surety bond, or an irrevocable letter of credit if you are seeking an additional registration and you own a controlling interest in a business that:

- Has a tax warrant that is currently unsatisfied;
- Has an outstanding liability of \$2,500 or more;
- Had a previous certificate of registration revoked;
- Failed to comply with the provisions of a judgment, settlement agreement, closing agreement, stipulated payment agreement, or consent agreement with the Department; **or**
- Has no permanent business location in Florida, or is operated from a temporary Florida location for less than six months in any consecutive twelve-month period, and there is evidence that you will fail to remit taxes.

For more information, see Rule 12A-1.060, Florida Administrative Code (F.A.C.), Registration, available at flrules.org.

Applications You May Need in Addition to a *Florida Business Tax Application*

Additional Applications

Application for Amusement Machine Certificate (Form DR-18)

Each location where a coin-operated amusement machine is in operation must be registered for sales and use tax. In addition, an *Amusement Machine Certificate* is required for each location where machines are operated. This application is used to obtain an annual *Amusement Machine Certificate*.

Application for Self-Accrual Authority / Direct Pay Permit – Communications Services Tax (Form DR-700030)

This application is used by a purchaser of communications services to obtain a *Communications Services Tax Direct Pay Permit* and pay the communications services tax directly to the Department when:

- the majority of the communications services used by the purchaser are for communications that originate outside of Florida and terminate within Florida; or
- the taxable status of sales of communications services will only be known upon use.

Application for Self-Accrual Authority / Direct Pay Permit Sales and Use Tax (Form DR-16A)

This application is used to obtain a *Sales and Use Tax Direct Pay Permit* as authorized by section 212.183, Florida Statutes. See Rule 12A-1.0911, F.A.C., Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors.

Applications You May Need in Addition to a *Florida Business Tax Application* (con't)

Additional Applications

Registration Application for Secondhand Dealers and Secondary Metals Recyclers (Form DR-1S)

This registration, in addition to a sales and use tax registration, is required for those persons who:

- purchase, consign, trade, or sell secondhand goods;
- purchase, gather, obtain, or sell salvage or scrap metal to be recycled or convert ferrous or nonferrous metals into raw materials.

Report to Determine Succession and Application for Transfer of Experience Rating Records (Form RTS-1S)

This report, in addition to registration for reemployment tax purposes, is required for those who purchase or lease an existing business, in whole or in part, or if the form of ownership of your business changes. The information contained in the report is used to determine any reemployment tax rate change that would result from the transfer of the predecessor's employment records to you.

Independent Contractor Analysis (Form RTS-6061)

This analysis, in addition to registration for reemployment tax purposes, is required for those who employ the services of self-employed, independent contractors other than those engaged in a distinct business, occupation, or profession that serves the general public.

Applications You May Need Instead of a *Florida Business Tax Application*

Other Applications

Application for Registered Businesses to Add a New Florida Location (Form DR-1A)

Any business that holds an active certificate of registration or reemployment tax account with the Department may use Form DR-1A to register an additional business location or Florida rental property, a location that has moved from one Florida county to another, or when starting a new taxable activity at a registered business location. This shorter application requests only that information necessary to issue a certificate of registration for a new or relocated business location.

Application for Collective Registration of Living or Sleeping Accommodations (Form DR-1C)

This application allows an agent, representative or management company to register multiple, separately owned properties located in a single county to collect sales and use tax on short-term rentals of living or sleeping accommodations. To use this application, the agent, representative, or management company must have completed a *Florida Business Tax Application* (Form DR-1) and received a sales and use tax certificate of registration for each county in which living or sleeping accommodations are located.

Application for a Consumer's Certificate of Exemption (Form DR-5)

Florida law provides an exemption from sales and use tax to certain nonprofit organizations and governmental entities. To make qualified, tax-exempt purchases, nonprofit organizations and governmental entities (except federal government agencies) must obtain a *Florida Consumer's Certificate of Exemption*. This application is used to apply for the certificate.

Application for Air Carrier Fuel Tax License (Form DR-176)

This application is used by commercial air carriers to obtain a Florida fuel tax license.

Florida Fuel or Pollutants Tax Application (Form DR-156)

This application is used to obtain a Florida fuel tax license or a Florida pollutants tax license.

What If My Business Information Changes?

Business Information Changes

Notify the Department if you:

- change your business name;
- change your mailing address;
- change your location address within the same county; or
- close or sell your business.

You can also notify the Department when you temporarily suspend or resume business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

Submit a new registration (online or paper) if you:

- move your business location from one Florida county to another;
- add another business location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

The New Business Start-up Kit available at floridarevenue.com/dor/business provides information to assist newly registered businesses in working with the Florida Department of Revenue.

Submit your completed application

Have you:

- Provided your business identification numbers?
- Completed all sections of this application?
- Signed and dated this application?
- Included all additional applications, if required?

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

Contact Us

You may also bring your completed application to your nearest taxpayer service center. To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters.

Information, forms, and tutorials are available on the Department's website: floridarevenue.com

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

For written replies to tax questions, write to:
Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

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-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-16A	Application for Self-Accrual Authority/ Direct Pay Permit Sales and Use Tax	Rule 12A-1.097, F.A.C.
Form DR-176	Application for Air Carrier Fuel Tax License	Rule 12B-5.150, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form DR-1A	Application for Registered Businesses to Add a New Florida Location	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-1CCN	Application for Sales and Use Tax County Control Reporting Number	Rule 12A-1.097, F.A.C.
Form DR-1CON	Application for Consolidated Sales and Use Tax Filing Number	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-5	Application for a Consumer's Certificate of Exemption Instructions	Rule 12A-1.097, F.A.C.
Form DR-700030	Application for Self-Accrual Authority/Direct Pay Permit	Rule 12A-19.100, F.A.C.
Form RTS-1S	Report to Determine Succession and Application for Transfer of Experience Rating Records	Rule 73B-10.037, F.A.C.
Form RTS-6061	Independent Contractor Analysis	Rule 73B-10.037, F.A.C.



Application for Registered Businesses to Add a New Florida Location

Register online at floridarevenue.com/taxes/registration.
It's fast and secure.



Use Black or Blue Ink to Complete This Application.

If you hold an active certificate of registration or reemployment tax account issued by the Department because you previously submitted a *Florida Business Tax Application*, use this *Application for Registered Businesses to Add a New Florida Location* (Form DR-1A) to register:

- an additional business location or Florida rental property, or
- a registered location that has moved from one Florida county to another to collect, report, and pay the following Florida taxes:
 - o Sales and use tax
 - o Prepaid wireless E911 fee
 - o Lead-acid battery fee
 - o Waste tire fee
 - o Rental car surcharge
 - o Documentary stamp tax

When to Use this Application

Business Information

- Have you previously filed a *Florida Business Tax Application* (online or paper) and received a certificate of registration or reemployment tax account number from the Department? ___ Yes ___ No
 Is your tax account with the Department currently active? ___ Yes ___ No
 If you will have employees at this location, have you registered for reemployment tax? ___ Yes ___ No

- If you answered "Yes" to all three questions, continue to next question.
- If you answered "No" to any of the questions above - STOP - You must register using the *Florida Business Tax Application* (Form DR-1).

Application Eligibility

2. Identification Numbers:

Florida Business Partner Number: _____ (business partner numbers are 4 to 7 digits in length)	Consolidated Sales and Use Tax Filing Number (If you file a consolidated sales and use tax return): 80- _____ - ____
County Control Number (if you use this number to report tax for the county where your business is located): _____ - ____	

Identification Numbers

3. Reason for Applying (select only one):

<input type="checkbox"/> Additional Florida location for currently registered business Date of first taxable activity: ____/____/____ <small>mm dd yyyy</small>	Sales and use tax for this location will be reported using my current: (select all that apply) <input type="checkbox"/> consolidated return <input type="checkbox"/> county control reporting number
<input type="checkbox"/> Additional Florida rental property for currently registered business Date of first taxable activity: ____/____/____ <small>mm dd yyyy</small>	Sales and use tax for this location will be reported using my current: (select all that apply) <input type="checkbox"/> consolidated return <input type="checkbox"/> county control reporting number
<input type="checkbox"/> Moved registered Florida location to another Florida county - Effective date : ____/____/____ <small>mm dd yyyy</small>	Current sales and use tax certificate number for location _____ - _____ - ____ (This number will be cancelled) Sales and use tax for this location will be reported using my current: (select all that apply) <input type="checkbox"/> consolidated return <input type="checkbox"/> county control reporting number

Reason for Applying



All applicants—
Business Information

4. Business Name, Location, and Mailing Address:

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:

Business trade name “doing business as” if you have one:

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

Telephone number:
()

City / State / ZIP:

Fax number:
()

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

Mail to:

Mailing address (if different than business location address):

City / State / ZIP:

Seasonal
Business

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

If yes, provide the:

___ Yes ___ No

First calendar month this business location is open: _____; and the

Last calendar month this business location is open: _____.

6. Business Activities:

Primary code

Enter the six-digit North American Industry Classification
System (NAICS) code(s) that best describe your
business activities at this location. Enter your primary
code first. (Enter at least **one**.)

If you do not know your NAICS code, go to <http://www.census.gov/eos/www/naics/index.html>. Enter a keyword search the most
recent NAICS list.

All applicants—
Business Activities

Describe the primary nature of your business and type(s) of products or services to be sold.

Sales and Use Tax

Sales and Use Tax

7. For each of the business activities below, check (✓) all that apply to this location:

Sales, Rentals, or Repairs of Products

___ Sell products at retail (to consumers)

___ Sell products at wholesale (to registered dealers who will sell to consumers)

___ Sell products or goods from nonpermanent locations (such as flea markets or craft shows)

___ Sell products or goods by mail using catalogs or the internet

___ Sell, serve, or prepare food products or drinks for immediate consumption on your premises, or that you package or wrap for
take-out or to go, from a temporary or permanent location

___ Repair or alter consumer products or equipment

___ Rent equipment or other property or goods to individuals or businesses

___ Charge admissions or membership fees

Property Rentals, Leases, or Licenses

___ Rent or lease commercial real property to individuals or businesses

___ Manage commercial real property for individuals or businesses

___ Rent or lease living or sleeping accommodations to others for periods of six months or less

___ Manage the rental or leasing of living or sleeping accommodations belonging to others



Sales and Use Tax (continued)

Real Property Contractors

- Improve real property as a contractor
- Sell products at retail (to consumers)
- Construct, assemble, or fabricate building components at your plant or shop away from a project site that are used in your real property improvement projects
- Purchase products or supplies from vendors located outside Florida for use in Florida real property improvement projects

Services

- Pest control services for nonresidential buildings
- Interior cleaning services for nonresidential buildings
- Detective services
- Protection services
- Security alarm system monitoring services

Fuel

- Sell tax paid gasoline, diesel fuel, or aviation fuel to retail dealers or end users in Florida (Check (✓) all that apply below):
 - Gas station only
 - Gas station and convenience store
 - Truck stop
 - Marine fueling
 - Aircraft fueling
 - Reseller of fuel in bulk quantities
- Purchase dyed diesel fuel for off-road purposes

Secondhand Goods or Scrap Metal

- Purchase, consign, trade, or sell secondhand goods
- Purchase, gather, obtain, or sell salvage or scrap metal to be recycled or convert ferrous or nonferrous metals into raw material products

If you select either of these activities, you must also submit a [Registration Application for Secondhand Dealers and Secondary Metals Recyclers \(Form DR-1S\)](#)

Coin-Operated Amusement Machines

- Place and operate coin-operated amusement machines at locations belonging to others
- Operate coin-operated amusement machines at this location (Check (✓) all that apply below):
 - Self-operate some or all the amusement machines at this location (no other machine operator used)
 - Have entered into a written agreement with the following person or business to operate some or all the machines at this location.

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

If you operate amusement machines at your location or at locations belonging to others, you must also submit an [Application for Amusement Machine Certificate \(Form DR-18\)](#) to obtain an annual [Amusement Machine Certificate](#) for each location where you operate amusement machines.

Coin-Operated Vending Machines

(Check (✓) all that apply below)

- Place and operate vending machines at locations belonging to others:
 - Food or beverage vending machines
 - Nonfood or nonbeverage vending machines
- Operate vending machines belonging to others at this location

Purchases

- Purchase items to use in my business without paying Florida sales tax to the seller at the time of purchase (such as from a seller located outside Florida)
- Applying for a direct pay permit to self-accrue and remit use tax directly to the Department
[To apply for a permit, submit an Application for Self-Accrual Authority/Direct Pay Permit Sales and Use Tax \(Form DR-16A\).](#)
- Applying for authority to remit sales tax to the Department for independent sellers or distributors (see Rule 12A-1.0911, Florida Administrative Code, for more information)



Prepaid Wireless E911 Fee

E911 Fee	8. Do you sell prepaid phones, phone cards, or calling arrangements at this location? ___ Yes ___ No
	If yes, Check (✓) the line that describes your sales:
	___ Domestic or international long distance calling or phone cards (non-wireless)
	___ Prepaid wireless services (cards, plans, devices) that provide access to wireless networks and interaction with 911 emergency services

Solid Waste Fees (Tires, Batteries) and Rental Car Surcharge

Solid Waste Fees	9. Do you sell (at retail) new tires for motorized vehicles at this location that are sold separately or as part of a vehicle? ___ Yes ___ No
	10. 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? ___ Yes ___ No
	11. Do you rent, lease, or sell car-sharing membership services at this location for the use of motor vehicles that transport fewer than nine passengers? ___ Yes ___ No

Documentary Stamp Tax

Documentary Stamp Tax	12. Do you enter into written obligations to pay money with customers at this location that are not recorded with the Clerk of the Court or County Comptroller (e.g., financing agreements, title loans, pay-day loans, liens, promissory notes, or similar documents)? ___ Yes ___ No
	If yes , do you anticipate executing five or more written obligations to pay money subject to documentary stamp tax per month? ___ Yes ___ No

Enrollment to File and Pay Tax Electronically

File and Pay Electronically	<p>Filing and paying electronically is quick, easy, and secure. You can electronically file and pay all taxes, fees and surcharges, except severance taxes and Miami-Dade County Lake Belt fees. For severance taxes and Miami-Dade County Lake Belt fees, payments can be made electronically; however, electronic return filing is not available.</p> <p>Taxpayers choosing to enroll with the Department to file or pay electronically can take advantage of additional features: an encrypted system that securely saves your contact and bank account information; the ability to view your filing history and bills posted to your tax account; and, the ability to reprint your returns.</p> <p>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 in to each tax account and change the contact, banking, and method of payment information.</p>		
	13. Do you wish to: (select only one)	If you chose not to enroll, proceed to the Authorization for Email Communication section.	
	<input type="checkbox"/> enroll for both filing returns and paying tax electronically?		
	<input type="checkbox"/> enroll only to pay tax electronically?		
	<input type="checkbox"/> file returns and pay tax electronically without enrolling ?		
	14. If you are enrolling , select only one electronic payment method. ___ ACH-Debit (e-check) ___ ACH-Credit		
	<p>ACH-Debit (e-check) – The Department’s bank withdraws a payment from your bank account when you authorize the payment.</p> <p>ACH-Credit – Your bank transfers a payment to the Department’s bank account when you authorize the bank to make the payment. This is not a credit card payment. You are responsible for any costs charged by your bank to use this payment method.</p>		
	15. Contact Person for Electronic Payments:		
	Name: _____	Telephone number: _____ ()	Fax number: _____ ()
	Mailing address: _____		
City / State / ZIP: _____		Email address: _____	
___ a company employee ___ a non-related tax preparer ___ payroll agent		Preparer’s Federal Tax Identification Number: _____	



Enrollment to File and Pay Tax Electronically (continued)

16. Contact Person for Electronic Return Filing: (If different than contact person for electronic payments.)

Name:	Telephone number: ()	Fax number: ()
-------	--------------------------	--------------------

Mailing address:

City / State / ZIP:	Email address:
---------------------	----------------

__ a company employee __ a non-related tax preparer __ payroll agent	Preparer's Federal Tax Identification Number: _____ - _____
--	--

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

Bank / financial institution name:	Account type: __ Business, or __ Personal and __ Checking, or __ Savings
Bank account number:	Bank Routing Number: : _____ :

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.

18. 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 sections 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 section 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: _____

File and Pay Electronically

Authorization for Email Communication

Your privacy is important to the Department of Revenue. To ensure that information is not provided without your consent, a written request from you is required if you wish to receive a secure email regarding this *Application for Registered Businesses to Add a New Florida Location*. If so, the Department will send information using its secure email software. This software will require additional steps before you can access the information.

**DO NOT complete this section if you do not want to receive information by email.
If you do not complete this section, information will be mailed to you.**

I authorize the Department to send information regarding this *Application for Registered Businesses to Add a New Florida Location* using the Florida Department of Revenue's secure email. I understand that this method requires additional steps to view the information provided.

Provide the name and contact information of the person who can respond to questions about this Application.

Name:	Telephone number: ()
-------	--------------------------

Email address:

Email Communication



Applicant Declaration and Signature

Applicant Declaration and Signature

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, F.S.)

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.

I certify that I am authorized by _____ (Officer/Director) to execute this application. 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.

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

Signature: _____ Title: _____

Printed name: _____ Date: _____

Submit your completed application

Have you:

- Provided your business identification numbers?
- Completed all sections of this application?
- Signed and dated this application?
- Included all additional applications, if required?

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

Contact Us

You may also bring your completed application to your nearest taxpayer service center. To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters.

For written replies to tax questions, write to:
Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Information, forms, and tutorials are available on the Department's website floridarevenue.com

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

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

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-1	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-16A	Application for Self-Accrual Authority/ Direct Pay Permit Sales and Use Tax	Rule 12A-1.097, F.A.C.



Application for Collective Registration of Living or Sleeping Accommodations

DR-1C
R. 07/18

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

Transient rental accommodations include each living quarter or sleeping or housekeeping accommodation provided to the public for periods of six months or less for consideration. See Rule 12A-1.061, Florida Administrative Code.

Purpose of Application: This application allows an agent, representative, or management company to register multiple transient rental accommodations located in a single county on behalf of each owner to collect, report, and remit sales taxes on the rental, lease, letting, or granting of a license to use the transient rental accommodations. The agent, representative, or management company will collect, report, and remit sales and use tax, any applicable discretionary sales surtax, plus any local option transient rental tax to the Department of Revenue on behalf of each owner. **This application cannot be used to register commercial rental property.**

Written Agreement Required: The agent must maintain on file a written agreement with the property owner to register on the owner's behalf. A suggested format of the written agreement is provided on the next page.

Agent Must be Registered in Each County: The agent must have a sales and use tax certificate number for each county in which transient rental accommodations are located, and for which the agent collects taxable rent. To obtain certificates for additional counties, agents must submit a *Florida Business Tax Application* (online or paper) for each county.

One County Per Application: Properties listed on a single application must be located in the same county. To register properties in more than one county, submit a separate application for each county.

Property Owner Information: Complete the "Individual Property Location Information" section for each property owner or attach a schedule to the application containing the required property owner information. Be sure to include the property owner's certificate of registration number when the property has been previously registered. A sales and use tax *Certificate of Registration* will be issued to each property owner and mailed to the agent, representative, or management company. A letter containing the property's certificate number and the name of the agent, representative, or management company will be mailed to the property owner.

If you are registering a time-share unit, check the box to indicate the property is a time-share unit. Include only the unit number or other time-share designation. A *Certificate of Registration* will be issued in the name of the agent, representative, or management company.

Property Owner's Federal Identification Number: A Federal Employer Identification Number (FEIN), Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN) is required for each property owner. 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 the Department's 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.

Suggested format for rental property written agreement:

I, _____ hereby authorize _____
(Name of Property or Time-Share Period Owner) (Name of Agent, Representative, or Management Company)

to act as my agent to rent, lease, let, or grant a license to others to use my described property (properties) or time-share period (periods) located at _____

and to register to charge, collect, and remit sales tax levied under Chapter 212, Florida Statutes (F.S.), to the Department of Revenue. I acknowledge that, by renting, leasing, letting, or offering a license to others to use any transient accommodations, as defined in Rule 12A-1.061, Florida Administrative Code (F.A.C.), I am exercising a taxable privilege under Chapter 212, F.S., and as such acknowledge that I am ultimately liable for any sales tax due the State of Florida on such rentals, leases, lets, or licenses to use. I fully understand that should the State be unable to collect any taxes, penalties, and interest due from the rental, lease, let, or license to use my property, a warrant for such uncollected amount will be issued and becomes a lien against my property until satisfied.

Signature of Property Owner/Lessor

Signature of Agent, Representative, or Management Company



Application for Collective Registration of Living or Sleeping Accommodations

Agent, Representative, or Management Company Sales and Use Tax Registration Information

Name of Agent, Representative, or Management Company		Agent's Certificate Number for this County		County Name	
Mailing Address		City		State	
Name of Contact Person		Signature of Agent			Date
Contact Person's Telephone Number		Agent's Name Printed or Typed			

Under the penalties of perjury, I declare that I have read the information provided in this application and the facts stated in it are true.

Signature of Agent, Representative, or Management Company	Date
<input type="text"/>	<input type="text"/>
Print or Type the Name Signed Above	Title
<input type="text"/>	<input type="text"/>

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

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership <input type="radio"/> Sole Proprietor <input type="radio"/> Partnership <input type="radio"/> Corporation <input type="radio"/> Limited Liability Company <input type="radio"/> Business Trust <input type="radio"/> Non-Business Trust <input type="radio"/> Estate					
Street Address of Property		City		County	
Property Owner's Mailing Address		City		State	
		ZIP Code		Owner's Telephone Number	
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership <input type="radio"/> Sole Proprietor <input type="radio"/> Partnership <input type="radio"/> Corporation <input type="radio"/> Limited Liability Company <input type="radio"/> Business Trust <input type="radio"/> Non-Business Trust <input type="radio"/> Estate					
Street Address of Property		City		County	
Property Owner's Mailing Address		City		State	
		ZIP Code		Owner's Telephone Number	
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

Application for Collective Registration of Living or Sleeping Accommodations

(Copy this page for additional sheets) **Page**

Name of Agent, Representative, or Management Company	Agent's Certificate Number for this County	County Name
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Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership <input type="radio"/> Sole Proprietor <input type="radio"/> Partnership <input type="radio"/> Corporation <input type="radio"/> Limited Liability Company <input type="radio"/> Business Trust <input type="radio"/> Non-Business Trust <input type="radio"/> Estate					
Street Address of Property		City		County	
				ZIP Code	
Property Owner's Mailing Address		City		State	
				ZIP Code	
				Owner's Telephone Number	
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership <input type="radio"/> Sole Proprietor <input type="radio"/> Partnership <input type="radio"/> Corporation <input type="radio"/> Limited Liability Company <input type="radio"/> Business Trust <input type="radio"/> Non-Business Trust <input type="radio"/> Estate					
Street Address of Property		City		County	
				ZIP Code	
Property Owner's Mailing Address		City		State	
				ZIP Code	
				Owner's Telephone Number	
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership <input type="radio"/> Sole Proprietor <input type="radio"/> Partnership <input type="radio"/> Corporation <input type="radio"/> Limited Liability Company <input type="radio"/> Business Trust <input type="radio"/> Non-Business Trust <input type="radio"/> Estate					
Street Address of Property		City		County	
				ZIP Code	
Property Owner's Mailing Address		City		State	
				ZIP Code	
				Owner's Telephone Number	
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership <input type="radio"/> Sole Proprietor <input type="radio"/> Partnership <input type="radio"/> Corporation <input type="radio"/> Limited Liability Company <input type="radio"/> Business Trust <input type="radio"/> Non-Business Trust <input type="radio"/> Estate					
Street Address of Property		City		County	
				ZIP Code	
Property Owner's Mailing Address		City		State	
				ZIP Code	
				Owner's Telephone Number	
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

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-1

Florida Business Tax Application

Rule 12A-1.097, F.A.C.



Application for Sales and Use Tax County Control Reporting Number

DR-1CCN
N. 07/18

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

If you operate two or more business locations within a single county, use this application to request a designated **county control reporting number** to report sales and use taxes for all business locations within a single county using a single tax return. Sales and use taxes for all places of business must be reported by the same entity having the same federal identification number. Submit a separate application for each county.

You may also apply for a **consolidated sales and use tax filing number** to file a single return and make a single payment for multiple business locations within multiple counties. Visit **floridarevenue.com/forms**, select the Account Management and Registration section, and then select an *Application for Consolidated Sales and Use Tax Filing Number* (Form DR-1CON).

Section 1 - Taxpayer Information (Please provide all information requested below.)

Owner Name (individual, principal partner, or corporate name):

Business Name (business, trade, or fictitious (d/b/a) name):

Business Partner Number: **Federal Employer Identification Number (FEIN):** **Social Security Number (SSN)*:**

Mailing Address (address where you want to receive correspondence):

City: **County:** **State:** **ZIP:**

Contact Person: **Telephone Number:**

Email Address: **Fax Number:**

Section 2 - Sales and Use Tax Certificate Numbers to be Reported Using a County Control Reporting Number - (All accounts must have the same FEIN and be located within the same county. The first certificate number listed will be designated the county control reporting number for this county.)

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Section 3 - Effective Date

(This date must be the first day of a calendar month.)

/ /

Under penalties of perjury, I declare that I have read the information provided in this application and the facts stated in it are true.

Signature of Business Owner, Principal Partner, or Corporate Officer

Date

Print or Type the Name Signed Above

Title

Email the completed application to:
acctmaint@floridarevenue.com

Mail this completed application to:
Account Management, MS 1-5730
Florida Department of Revenue
5050 W Tennessee Street
Tallahassee, FL 32399-0160

* 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 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.

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-1CON

Application for Consolidated Sales and Use
Tax Filing Number

Rule 12A-1.097, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-12, FLORIDA ADMINISTRATIVE CODE
SOLID WASTE FEES
AMENDING RULE 12A-12.003, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments provide instructions on the use of a new sales and use tax form.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments incorporate references to a new form used to register additional business locations.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 14, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on January 31, 2018 (Vol. 44, No. 21, p. 473), to advise the public of the proposed changes to Rule 12A-12.003, F.A.C., and to provide that, if requested in writing, a rule

development workshop would be held on February 14, 2018. No request was received and no workshop was held. No comments were received.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

SOLID WASTE FEES

RULE NO: RULE TITLE:

12A-12.003 Registration

PURPOSE AND EFFECT: The purpose of the proposed amendments is to incorporate references to a new form used to register additional business locations.

SUMMARY: The proposed amendments provide instructions on the use of a new sales and use tax form.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 212.17(6), 212.18(2), 213.06(1), 403.718(3)(b), 403.7185(3)(b) FS.

LAW IMPLEMENTED: 212.18(3), 403.718, 403.7185 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6309.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-12, FLORIDA ADMINISTRATIVE CODE
SOLID WASTE FEES
AMENDING RULE 12A-12.003

12A-12.003 Registration.

(1)(a) through (b) No change.

(c) A separate application is required for each place of business. If a business previously submitted Form DR-1 to the Department and holds an active certificate of registration or reemployment tax account, the business may use an Application for Registered Businesses to Add a New Florida Location (Form DR-1A, incorporated by reference in Rule 12A-1.097, F.A.C.) in the following circumstances:

1. To register an additional business location, or
2. To update a registered location that has moved from one Florida county to another.

(d) No change.

(2) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 212.18(3), 403.718, 403.7185 FS. History—New 1-2-89, Amended 10-16-89, 12-16-91, 4-2-00, 4-17-03, 11-6-07, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: January 31,
2018

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
RENTAL CAR SURCHARGE
AMENDING RULE 12A-16.004, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments provide instructions on the use of a new sales and use tax form.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments incorporate references to a new form used to register additional business locations.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 14, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on January 31, 2018 (Vol. 44, No. 21, p. 474), to advise the public of the proposed changes to Rule 12A-16.004, F.A.C., and to provide that, if requested in writing, a rule

development workshop would be held on February 14, 2018. No request was received and no workshop was held. No comments were received.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

RENTAL CAR SURCHARGE

RULE NO: RULE TITLE:

12A-16.004 Registration

PURPOSE AND EFFECT: The purpose of the proposed amendments is to incorporate references to a new form used to register additional business locations.

SUMMARY: The proposed amendments provide instructions on the use of a new sales and use tax form.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.0606, 212.18(3) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6309.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
RENTAL CAR SURCHARGE
AMENDING RULE 12A-16.004

12A-16.004 Registration.

(1) No change.

(2)(a) No change.

(b) A separate application is required for each place of business. If a business previously submitted Form DR-1 to the Department and holds an active certificate of registration or reemployment tax account, the business may use an Application for Registered Businesses to Add a New Florida Location (Form DR-1A, incorporated by reference in Rule 12A-1.097, F.A.C.) in the following circumstances:

1. To register an additional business location, or

2. To update a registered location that has moved from one Florida county to another.

(c) No change.

(3) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.18(3) FS. History—New 11-14-89, Amended 8-10-92, 3-21-95, 6-19-01 4-17-03, 11-6-07, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: January 31,
2018

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE

COMMUNICATION SERVICES TAX

AMENDING RULES 12A-19.010, 12A-19.020, 12A-19.070, and 12A-19.100, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments provide improvements to registration procedures for the Florida communications services tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The changes to Rules 12A-19.010, 12A-19.020, and 12A-19.070, incorporate or update references to the DR-1, Florida Business Tax Application, and make registration information consistent throughout the chapter.

The proposed amendments to Rule 12A-19.100, F.A.C., adopt, by reference, changes to Form DR-700020, Notification of Method Employed to Determine Taxing Jurisdiction (Communication Services Tax), used to report which database a dealer use to identify the applicable taxing jurisdictions for their customers. These changes are limited to clarifying that an election of method must be made using the DR-1 when first registering with the Department, but later changes should be reported using the DR-700020.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws,

policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 14, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on January 31, 2018 (Vol. 44, No. 21, p. 474), to advise the public of the proposed changes to Rules 12A-19.010, 12A-19.020, 12A-19.070, and 12A-19.100, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on February 14, 2018. No request was received and no workshop was held. No comments were received.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

COMMUNICATION SERVICES TAX

RULE NO: RULE TITLE:

12A-19.010 Registration

12A-19.020 Tax Due at Time of Sale; Tax Returns and Regulations

12A-19.070 Assignment of Service Addresses to Local Taxing Jurisdictions; Liability for
Errors; Avoidance of Liability Through Use of Specified Methods; Reduction in
Collection Allowance for Failure to Use Specified Methods

12A-19.100 Public Use Forms

PURPOSE AND EFFECT: The purpose of changes to Rules 12A-19.010, 12A-19.020, and 12A-19.070, is to incorporate or update references to the DR-1, Florida Business Tax Application, and to make registration information consistent throughout the chapter.

The purpose of the proposed amendments to Rule 12A-19.100, F.A.C., is to adopt, by reference, changes to Form DR-700020, Notification of Method Employed to Determine Taxing Jurisdiction (Communication Services Tax), used to report which database a dealer use to identify the applicable taxing jurisdictions for their customers. These changes are limited to clarifying that an election of method must be made using the DR-1 when first registering with the Department, but later changes should be reported using the DR-700020.

SUMMARY: The proposed amendments provide improvements to registration procedures for the Florida communications services tax by updating references to the Florida Business Tax Application and clarifying the procedure to elect or change the method a dealer uses to identify taxing jurisdictions for their customers.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.17(3)(a), 202.22(6)(a), 202.26(3)(a), (b), (c), (d), (e), (f), (g), (h), (j), 202.27(1), (7), 202.28(1), (2)(b)3. FS.

LAW IMPLEMENTED: 119.071(5), 175.1015, 185.085, 202.11(1), (3), (5), (8), (10), (11), (12), (13), 202.12(1), (3), 202.151, 202.16, 202.17(1), (4), (6), 202.19(1), (7), 202.22(1), (4), (5), (6), (8), 202.23, 202.27, 202.28, 202.29, 202.30(3), 202.33, 202.34(1)(a), (3), (4)(c), 202.35(1), (2), (3) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6309.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULES 12A-19.010, 12A-19.020, 12A-19.070, and 12A-19.100

12A-19.010 Registration.

(1) No change.

(2)(a) No change.

(b) Registration with the Department for communications services tax purposes is available by using one of the following methods:

1. Registering through the Department's website at Internet site at the address shown in the parentheses (www.floridarevenue.com/taxes/registration www.myflorida.com/dor) using the Department's "e-Services"; or

2. No change.

(3)(a) Except as provided herein, a person registering with the Department for the communications services tax must notify the Department of the method(s) that will be employed to determine the local taxing jurisdiction in which service addresses are located. The notification to the Department ~~must shall~~ be made by indicating the method on Form DR-1 using Form DR-700020, Notification of Method Employed to Determine Taxing Jurisdiction (Communications Services Tax) (incorporated by reference in Rule 12A-19.100, F.A.C.). The following persons are not required to indicate a method file Form DR-700020 with respect to the activities listed:

1. through 5. No change.

(b) through (d) No change.

(4) No change.

Rulemaking Authority 202.17(3)(a), 202.22(6)(a), 202.26(3)(e), (h) FS. Law Implemented 202.11(1), (5), (8), (12), (13), 202.12(1)(b), 202.17(1), (4), 202.22(6)(a), 202.27(6) FS. History—New 1-31-02, Amended 4-17-03, 7-16-06, 1-17-13,_____.

12A-19.020 Tax Due at Time of Sale; Tax Returns and Regulations.

(1) No change.

(2) As compensation for the prescribed record keeping, and accounting for and timely remittance of taxes, persons collecting taxes imposed by and administered under Chapter 202, F.S., are allowed a collection allowance when the return is timely filed with the Department and the amount of tax due is remitted with the return, except as provided in Rule 12-24.009, F.A.C.

(a) No change.

(b) Except as provided herein, all communications services tax dealers must notify the Department of the method or methods the dealer will employ to determine local taxing jurisdictions in which service addresses are located. The initial notification to the Department must shall be made by indicating the method on Form DR-1, Florida Business Tax Application (incorporated by reference in Rule 12A-1.097, F.A.C.). All subsequent changes must be reported using Form DR-700020, Notification of Method Employed to Determine Taxing Jurisdiction (Communications Services Tax) (incorporated by reference in Rule 12A-19.100, F.A.C.). If a communications services tax dealer that is required to notify the Department of the method to be used to determine local taxing jurisdictions fails to notify the Department that the dealer will use a method described in subparagraph (a)1., the dealer will be assigned an initial

collection allowance of .25 percent. If a dealer is assigned a collection allowance of .25 percent due to failure to notify the Department of use of a method described in subparagraph (a)1., the dealer will be assigned a .75 percent collection allowance upon subsequently providing a completed Form DR-700020. The dealer will be entitled to a refund or credit of the difference between the .25 percent collection allowance initially assigned and the .75 percent collection allowance during any period the dealer was using an eligible method and claiming the lower allowance prior to notifying the Department. The following persons are not responsible for collecting and remitting local communications services taxes and are not required to file Form DR-700020:

1. through 5. No change.

(c) A communications services tax dealer that assigns customer service addresses using both methods that are eligible for the .75 percent collection allowance and methods that are eligible for only the .25 percent collection allowance must ~~should~~ indicate on Form DR-1 or Form form DR-700020, as provided in paragraph (b), all of the methods that the dealer will employ. In order to claim the .75 percent collection allowance on collections for service addresses assigned pursuant to a method or methods eligible for that collection allowance rate, a dealer will be required to file separate returns for collections eligible for each of the two collection allowances.

(3)(a) No change.

(b) Form DR-700016, Florida Communications Services Tax Return, contains current tax rates for each local taxing jurisdiction. These rates are also contained on the Department's website at Internet site at the address shown inside the parentheses (
www.floridarevenue.com/taxes/rates ~~www.myflorida.com/dor/taxes/local_tax_rates.html~~). The Department's Internet site and form DR-700016 are revised when the tax rate in any local

jurisdiction changes. Versions of Form DR-700016, Florida Communications Services Tax Return, and the applicable reporting periods and service billing dates are provided in Rule 12A-19.100, F.A.C.

(4) through (10) No change.

Rulemaking Authority 202.151, 202.26(3)(a), 202.27(1), 202.28(2)(b)3. FS. Law Implemented 202.12(1), 202.151 202.16, 202.19(1), 202.22(6), 202.27, 202.28(1), (2), 202.30(3), 202.33(2), 202.35(1) FS. History—New 1-31-02, Amended 4-17-03, 7-31-03, 10-1-03, 9-28-04, 6-28-05, 7-16-06,_____.

12A-19.070 Assignment of Service Addresses to Local Taxing Jurisdictions; Liability for Errors; Avoidance of Liability Through Use of Specified Methods; Reduction in Collection Allowance for Failure to Use Specified Methods.

(1) No change.

(2)(a) No change.

(b) A dealer must timely notify the Department of the method or methods to be used in assigning service addresses. Upon initial registration with the Department for communications services tax purposes, dealers must ~~should~~ provide that information when completing Form DR-1, Florida Business Tax Application (incorporated by reference in Rule 12A-1.097, F.A.C.). If a dealer changes the method or methods to be used, the dealer must notify the Department of the change in method or methods and of the effective date of the change on Form DR-700020, Notification of Method Employed to Determine Taxing Jurisdiction (Communications Services Tax) (incorporated by reference in Rule 12A-19.100, F.A.C.).

(c) through (e) No change.

(3) No change.

Rulemaking Authority 202.26(3)(b), (f), (g), 202.28(1) FS. Law Implemented 202.22(1), (4), (5), (6), (8), 202.23, 202.28, 202.34(1)(a), 202.35(3) FS. History—New 11-14-05, Amended 12-20-07, 1-17-13,_____.

12A-19.100 Public Use Forms.

(1) No change.

(2) No change.

Form Number	Title	Effective Date
(3) through (5)	No change.	
(6) DR-700020	Notification of Method Employed to Determine Taxing Jurisdiction (Communications Services Tax) (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____04861)	_____01/15
(7) through (13)	No change.	

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: January 31,
2018



Notification of Method Employed to Determine Taxing Jurisdiction (Communications Services Tax)

DR-700020
R. 07/18

Rule 12A-19.100
Florida Administrative Code
Effective Date XX/XX

Communications services dealers, as defined in section 202.11(2) Florida Statutes, must notify the Department of the method(s) they intend to use for determining the local taxing jurisdiction in which service addresses are located. Communications services dealers must file this notice each time they change the method for assigning service addresses to a local taxing jurisdiction. New registrants that have indicated their method of assignment on their application for registration, sellers of pay telephone or direct-to-home satellite services, resellers, providers of prepaid calling arrangements, or direct pay permit holders are not required to file this form.

Please complete the following:

Business Name _____ FEIN _____

Business Partner Number (if known) _____

Communications Services Tax Certificate Number (if known) _____

Mailing Address _____

City _____ State _____ ZIP _____

Contact Person _____ Telephone Number _____

Check the appropriate box(es) for the method(s) you **intend** to use for determining the local taxing jurisdictions in which service addresses for your customers are located. If you use multiple databases, check all that apply.

This business uses:

- 1. An electronic database provided by the Department.
- 2. A database developed by this company that will be certified. To apply for certification of your database, complete an *Application for Certification of Communications Services Database* (Form DR-700012).
- 3. A database supplied by a vendor. Provide the vendor and product name.
Vendor: _____ Product: _____
- 4. ZIP+4* and a methodology for assignment when ZIP codes overlap jurisdictions. *See note on next page regarding ZIP+4.
- 5. ZIP+4 that does not overlap jurisdictions. (Example: a hotel located in one jurisdiction.)
- 6. None of the above.

Two collection allowance rates are available. Dealers whose databases meet the criteria in items 1, 4, or 5 above are eligible for a .75 percent (.0075) collection allowance. Dealers whose databases meet the criteria in item 6 are eligible for a .25 percent (.0025) collection allowance. Dealers meeting the criteria in item 2 are eligible for a .25 percent (.0025) collection allowance until the database is certified. Upon certification, the dealer will receive the .75 percent (.0075) collection allowance. Dealers meeting the criteria in 3 are eligible for the .75 percent (.0075) collection allowance if the vendor's database has been certified. If not, the .25 percent collection allowance (.0025) will apply.

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

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

If you have multiple databases, you may be eligible for both collection allowances. Check the box below if you will file separate returns for each database.

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

Signature _____

Printed or typed name _____

Title _____ Date _____

Mail this notice to:
Local Government Unit
Florida Department of Revenue
PO Box 6530
Tallahassee, FL 32314-6530

General Information

What are the benefits of using the department's database, a certified database, or a ZIP+4* method of allocating addresses?

- Increased collection allowance.
- Increased accuracy of address assignments, which ensures that the correct amount of tax is charged to your customers.
- Hold harmless provisions. When a dealer exercises due diligence in applying one or more of the methods indicated for determining the local taxing jurisdiction in which a service address is located, the dealer is protected by the hold harmless provisions of the statute. The hold harmless provisions provide that the dealer is not subject to any tax, interest, and penalties which otherwise would become due for the single reason of assigning the address to an incorrect local taxing jurisdiction.

How do I certify a database?

To apply for certification of a database, complete an *Application for Certification of Database* (Form DR-700012). Please see below for general information about obtaining forms.

*Using ZIP+4:

If a ZIP+4 code overlaps boundaries of municipalities or counties, or if a ZIP+4 code cannot be assigned to the service address because the service address is in a rural area or a location without postal delivery, the dealer of communications services or its database vendor must assign the service address to one specific local taxing jurisdiction within such ZIP code based on a reasonable methodology. A methodology is reasonable if the information used to assign the service address is obtained by the provider or its database vendor from one of the following:

- A database provided by the Department.
- A database certified by the Department.
- Responsible representatives of the relevant local taxing jurisdictions.
- The United States Census Bureau or the United States Postal Service.

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

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-700012

Application for Certification of Communications
Services Database

Rule 12A-19.100, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-4, FLORIDA ADMINISTRATIVE CODE
DOCUMENTARY STAMP TAX
AMENDING RULE 12B-4.001, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments provide improvements to the registration process for documentary stamp tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments provides a method for dealers to register additional business locations using a new form.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 14, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on January 31, 2018 (Vol. 44, No. 21, p. 475), to advise the public of the proposed changes to Rule 12B-4.001, F.A.C., and to provide that, if requested in writing, a rule

development workshop would be held on February 14, 2018. No request was received and no workshop was held. No comments were received.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

DOCUMENTARY STAMP TAX

RULE NO: RULE TITLE:

12B-4.001 Payment of Tax

PURPOSE AND EFFECT: The purpose of the proposed amendments is to incorporate references to a new form used to register additional business locations.

SUMMARY: The proposed amendments provide improvements to the registration process for documentary stamp tax.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11(1), 213.06(1) FS.

LAW IMPLEMENTED: 116.01, 201.01, 201.08, 201.09, 201.11, 201.12, 201.13, 201.132, 201.133, 201.14, 213.756, 219.07 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6309.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-4, FLORIDA ADMINISTRATIVE CODE
DOCUMENTARY STAMP TAX
AMENDING RULE 12B-4.001

12B-4.001 Payment of Tax.

(1) No change.

(2) Registered Persons – Unrecorded Documents.

(a) No change.

(b) A separate registration application is required for each location where taxable documents that are not recorded with the Clerk of the Court are maintained. If a registered person previously submitted Form DR-1, Florida Business Tax Application (incorporated by reference in Rule 12A-1.097, F.A.C.) to the Department and holds an active certificate of registration or reemployment tax account, the registered person may use an Application for Registered Businesses to Add a New Florida Location (Form DR-1A, incorporated by reference in Rule 12A-1.097, F.A.C.) in the following circumstances:

1. To register an additional location, or

2. To update a registered location that has moved from one Florida county to another.

(c) Registration with the Department for the purposes of the documentary stamp tax is available by using one of the following methods:

1. Registering through the Department's website at ~~Internet site at the address shown in the parentheses – (~~ www.floridarevenue.com/taxes/registration. ~~www.myflorida.com/dor)~~ using the Department's "e-Services."

2. Filing Form DR-1, Florida Business Tax Application, ~~an Application to Collect and/or Report Tax in Florida (form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.)~~ with the Department, as indicated on the registration application.

(d) through (g) No change.

(3) through (5) No change.

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 116.01, 201.01, 201.08, 201.09, 201.11, 201.12, 201.13, 201.132, 201.133, 201.14, 213.756, 219.07 FS. History—New 8-18-73, Formerly 12A-4.01, Amended 2-21-77, 12-3-81, Formerly 12B-4.01, Amended 12-5-89, 2-16-93, 12-30-97, 5-4-03,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: January 31,
2018

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
MOTOR FUEL TAXES
AMENDING RULE 12B-5.120, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments provide improvements to the registration process for motor fuel tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment incorporates references to a new form used to register additional business locations.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

FEBRUARY 14, 2018

A Notice of Proposed Rule Development was published in the Florida Administrative Register on January 31, 2018 (Vol. 44, No. 21, p. 475), to advise the public of the proposed changes to Rule 12B-5.120, F.A.C., and to provide that, if requested in writing, a rule

development workshop would be held on February 14, 2018. No request was received and no workshop was held. No comments were received.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

MOTOR FUEL TAXES

RULE NO: RULE TITLE:

12B-5.120 Resellers and Retail Dealers

PURPOSE AND EFFECT: The purpose of the proposed amendment is to incorporate references to a new form used to register additional business locations.

SUMMARY: The proposed amendments provide improvements to the registration process for motor fuel tax.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 206.14(1), 206.59(1), 213.06(1) FS.

LAW IMPLEMENTED: 206.404, 206.41(5), 206.414, 206.43, 206.44, 206.86, 212.18(3) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6309.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS,
AND NATURAL GAS FUEL
AMENDING RULE 12B-5.120

12B-5.120 Resellers and Retail Dealers.

(1) No change.

(2)(a) Registration with the Department for purposes of sales and use tax is available by using one of the following methods:

1. Registering through the Department's website at www.floridarevenue.com/taxes/registration ~~using the Department's "e Services,"~~ or

2. No change.

(b) A separate application is required for each place of business. If a business previously submitted Form DR-1 to the Department and holds an active certificate of registration or reemployment tax account, the business may use an Application for Registered Businesses to Add a New Florida Location (Form DR-1A, incorporated by reference in Rule 12A-1.097, F.A.C.) in the following circumstances:

1. To register an additional business location, or

2. To update a registered location that has moved from one Florida county to another.

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.404, 206.41(5), 206.414, 206.43, 206.44, 206.86, 212.18(3) FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and
Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: January 31,
2018

STATE OF FLORIDA
DEPARTMENT OF REVENUE
SEVERANCE TAXES, FEES, AND SURCHARGES
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE
AMENDING RULES 12B-7.030 AND 12B-7.031

SUMMARY OF PROPOSED RULE

The proposed amendments update the rule and form used to administer the reporting and remittance of the Miami-Dade County Lake Belt Mitigation Fee and Water Treatment Plant Upgrade Fee.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-7.030, F.A.C., implement statutory changes made by Chapter 2015-141, L.O.F., which provided that the water treatment plant upgrade fee imposed by Section 373.41492, F.S., expires effective July 1, 2018.

The proposed amendments to Rule 12B-7.031, F.A.C., adopt, by reference, changes to Form DR-146, which is used in the administration of the Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees. These changes remove the Water Treatment Plant Upgrade Fees from the form, as the fee will expire July 1, 2018.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 2, 2017 (Vol. 43, No. 213, pp. 4945-4946), to advise the public of the proposed changes to Rules 12B-7.030 and 12B-7.031, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2017. No request was received by the Department and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

SEVERANCE TAXES, FEES, AND SURCHARGES

RULE NO: RULE TITLE:

12B-7.030 Miami-Dade County Lake Belt Mitigation Fee ~~and Water Treatment Plant Upgrade Fee.~~

12B-7.031 Public Use Forms.

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-7.030, F.A.C., is to implement statutory changes made by Chapter 2015-141, L.O.F., which provided that the water treatment plant upgrade fee imposed by Section 373.41492, F.S., expires effective July 1, 2018.

The purpose of the proposed amendments to Rule 12B-7.031, F.A.C., is to adopt, by reference, changes to Form DR-146, which is used in the administration of the Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees.

SUMMARY: The proposed amendments update the rule and form used to administer the reporting and remittance of the Miami-Dade County Lake Belt Mitigation Fee and Water Treatment Plant Upgrade Fee. These updates remove references to the Water Treatment Plant Upgrade Fee scheduled to expire July 1, 2018.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has

determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

Rulemaking Authority: 211.33(6), 213.06(1), 373.41492(4)(b) FS.

Law Implemented: 92.525(1)(b), (2), (3), (4), 211.30, 211.31, 211.3103, 211.3106, 211.33, 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Becky Avrett at (850) 617-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6309.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-7
SEVERANCE TAXES, FEES, AND SURCHARGES
AMENDING RULES 12B-7.030 and 12B-7.031

12B-7.030 Miami-Dade County Lake Belt Mitigation Fee ~~and Water Treatment Plant Upgrade Fee.~~

(1) The Miami-Dade County Lake Belt mitigation fee is ~~and the water treatment plant upgrade fee are~~ imposed on each ton of limerock and sand extracted by any person who engages in the business of extracting limerock or sand within the areas and sections provided in Section 373.41492, F.S. The per-ton mitigation fee is ~~and water treatment plant upgrade fee are~~ at the rates provided in Sections 373.41492(2) ~~and (5)~~, F.S.

(2) The fees ~~are~~ is to be reported to the Department on the Miami-Dade County Lake Belt Mitigation ~~and Water Treatment Plant Upgrade Fees Tax~~ Return (Form DR-146, incorporated by reference in Rule 12B-7.031, F.A.C.).

(3)(a) Except as provided in Rule Chapter 12-24, F.A.C., the payment and the Miami-Dade County Lake Belt Mitigation ~~and Water Treatment Plant Upgrade Fees Tax~~ Return must be delivered to the Department or be postmarked on or before the 20th day of the month following the month of the taxable transaction to avoid penalty and interest for late filing. If the 20th day falls on a Saturday, a Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For this purpose, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday, as this term is defined in

Chapter 682, F.S., and section 7503, Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to section 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) Electronic filing of payments and returns must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C., when:

1. Payment of the fee is required to be made by electronic means;
2. Any return for reporting fees is required to be submitted by electronic means; or
3. No fee is due with a return for reporting fees.

(4) Persons who are required to make a return or to pay the mitigation fee ~~or the water treatment upgrade fees~~ imposed under Section 373.41492, F.S., and administered under the provisions of Chapter 212, F.S., and fail to do so will be subject to penalties, as provided in Section 212.12(2), F.S., and to the interest imposed on deficiencies established under Section 213.235, F.S., and Rule 12-3.0015, F.A.C. Guidelines are provided in subsection (4) of Rule 12A-1.056, F.A.C.

Rulemaking Authority 211.33(6), 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 211.30, 211.31, 211.3103, 211.3106, 211.33, 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History—New 10-1-03, Amended 9-28-04, 11-6-07, _____.

12B-7.031 Public Use Forms.

(1)(a) No change.

(b) Copies of this form and instructions are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's ~~website~~ ~~Internet site~~ at www.floridarevenue.com/forms ~~myflorida.com/dor/forms~~; or, 2) calling the Department at ~~850-488-6800~~ ~~1(800)352-3671~~ Monday through Friday (excluding holidays), ~~8:00 a.m. to 7:00 p.m.~~ (~~Eastern Time~~); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
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(2) DR-146	Miami-Dade County Lake Belt	07/ <u>18</u> 01/16
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~~Mitigation and Water Treatment~~

~~Upgrade Fees Tax Return (R. 01/18 16)~~

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____06335)

Rulemaking Authority 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History—New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09, 1-11-16, _____.

NAME OF PERSON ORIGINATING PROPOSED RULES: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6309.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULES: Governor and Cabinet

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 2, 2017.



Miami-Dade County Lake Belt Mitigation Fees Return

DR-146
R. 07/18

Rule 12B-7.031
Florida Administrative Code
Effective XX/XX

Mail to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Name and address if not preprinted:

Certificate # :
Business Partner # :
Contract Object # :
FEIN :
Collection Period :

A return must be filed even if no tax is due or EFT payment has been sent.

Return Due:

Late After:

Who Must File a Return?

Any lime rock or sand miner, or its subsidiary or affiliate, who extracts and sells lime rock or sand product from within the Miami-Dade County Lake Belt Area and Township is required to file this return.

What Fees are Paid on this Return?

This form is used to calculate the Miami-Dade County Lake Belt Mitigation Fee. This fee is imposed on each ton of lime rock and sand extracted in its raw, processed, or manufactured form from within the Miami-Dade County Lake Belt Area and Township. A lime rock or sand miner, or its subsidiaries or affiliates, who sells lime rock or sand products is required to collect the mitigation fee and forward the proceeds to the Department of Revenue.

Instructions for filing this tax return.

Line 1: Enter the total tons of limerock and sand extracted and sold or transferred during the collection period.

Line 2: The fee rate is printed on Line 2 of the return.

Line 3: Multiply Line 1 by Line 2 and enter the result.

Line 4: Less DOR Credit Memo. Enter the amount of any mitigation and water treatment plant upgrade fee credit memos issued by the Department.

Line 5: Fee Due. Enter the result of Line 3 minus Line 4.

Line 6: Plus Penalty. If you are late filing your return or paying the fees due, add a late penalty of 10 percent of the amount owed, but no less than \$50. The \$50 minimum penalty applies even if a "zero return" is filed.

Line 7: Plus Interest. Calculate interest from the LATE AFTER date on the front of the tax return until the date the tax return will be postmarked by the U.S. Postal Service or hand delivered to the Department. A floating rate of interest applies to underpayments and late payments. The rate is updated January 1 and July 1 of each year. For current and prior period interest rates, check the Department's website or contact Taxpayer Services.

Line 8: Total Due with Return. Enter the total of Lines 5, 6, and 7 on Line 8. This is the amount you owe. Make your check or money order payable to the Florida Department of Revenue.

Information, forms, and tutorials are available on our website.

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

Detach coupon and return with payment

Florida Department of Revenue

Miami-Dade County Lake Belt Mitigation Fees Return

DOR USE ONLY
 / /
 postmark or hand delivery date

DR-146
R. 07/18

Certificate Number

Collection Period

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1. Tons of Limerock and Sand Extracted and Sold or Transferred
2. Fee Rate (see instructions)
3. Total (Line 1 times Line 2)
4. Less DOR Credit Memo
5. Fee Due (Line 3 - Line 4)
6. Plus Penalty (see instructions for Rates)
7. Plus Interest (see Instructions for rates)
8. Total Due with Return (Add Lines 5, 6, and 7)

Due:
Late After:

Check here if payment was made electronically.

DR-146
Do not write in this space.

When is the tax return due and payable?

Returns and payments are due by the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your return must be postmarked or hand delivered to the Department on the first day of business following the 20th. You must file a tax return, even if no tax is due. Late-filed returns are subject to penalty and interest.

Taxpayers who pay tax electronically can find payment due date calendars (DR-659) and other e-Services program information on the Department's website.

Sign and date the tax return. The return must be signed by a person who is authorized to sign on behalf of the provider.

Mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

Electronic Funds Transfer (EFT): Florida law requires certain taxpayers to pay taxes and file tax returns electronically. For information about electronic payment and filing requirements and procedures or to enroll, go to the Department's website www.floridarevenue.com

Information and forms are available on our website.

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For written replies to tax questions, write to:

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

Change of Information - Miami-Dade County Lake Belt Mitigation Fees

The legal entity changed on ____/____/____. If you change your legal entity and are continuing to do business in Florida, you must notify the Department of any changes by calling Taxpayer Services at 850-488-8600, Monday through Friday (excluding holidays).

The business was closed permanently on ____/____/____. (The Department will cancel your certificate number as of this date.) Are you a corporation/partnership required to file a corporate income tax return? Yes No

The business will close/was closed temporarily on ____/____/____. I plan to reopen on ____/____/____. Forwarding Address: _____
City: _____ State: _____ ZIP: _____

This year only
or
 Recurring every year

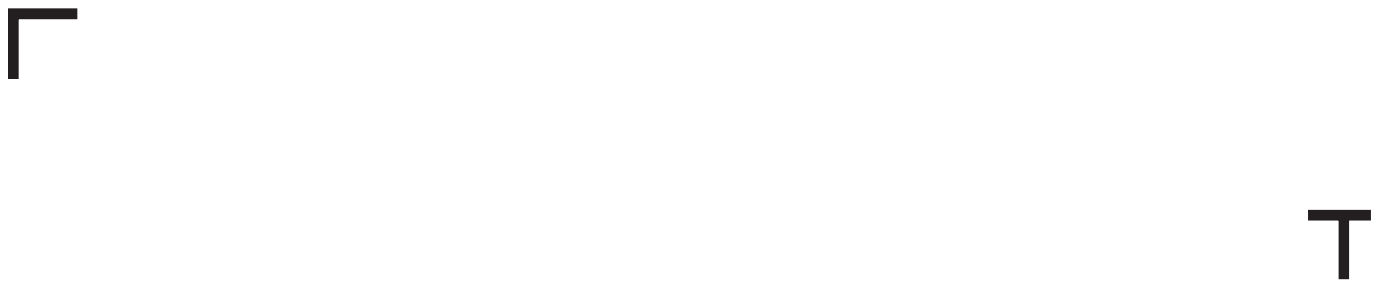
The business was sold on ____/____/____. The new owner information is:
Name of New Owner: _____ Telephone Number of New Owner: (____) _____
Mailing Address of New Owner: _____
City: _____ County: _____ State: _____ ZIP: _____

Certificate Number FEIN -

Business Partner Number _____

Signature of Taxpayer (Required): _____ Date: _____ Telephone Number: (____) _____

Detach coupon and return with payment



Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer _____ Date _____
Signature of Preparer _____ Date _____