



Florida Marketplace Application

Florida law requires you to register online at floridarevenue.com/taxes/registration.

DR-1MP
R. 01/22
TC 07/23
Rule 12A-1.060, F.A.C.
Effective 01/22
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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 the Department's website at floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

Business Information

All Applicants - Identification Numbers

1. Identification Numbers:

Federal Employer Identification Number (FEIN):

You must provide your FEIN before you can register for Reemployment Tax. If you are not required by the Internal Revenue Service to obtain an FEIN, you must provide your social security number, unless you are not a citizen of the United States.

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:

2. Reason for Applying

Business entity not currently registered

Date of first Florida taxable activity:

mm dd yyyy

3. Business Name, Location, and Mailing Address:

Sole proprietors - Use last name, first name, middle initial

Partnerships - Use partnership name or last name 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 Address: Provide the street address of the business location or Florida rental property - Do not use PO Box or Rural Route Numbers.

Street address:

Florida County:

Telephone #: Check if # is outside U.S.

City / State / ZIP:

#: _____ ext: _____

Fax #: _____

All Applicants - Reason for Applying

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:

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

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):

SSN:

or Visa #:

Home address:

Telephone #: Check if # is outside U.S.

City / State / ZIP:

#: _____ ext: _____

Seasonal Business

All Applicants - Business Ownership

Sole Proprietors

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:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____

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: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:

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.) **(Continued)**

Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____

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:

Primary code

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

If you do not know your NAICS code(s), go to census.gov/naics. 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.

Sales and Use Tax

Sales and
Use Tax

12. Marketplace Activities,

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

- Yes
 No

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

- Yes
 No

13. For each of the business activities below, select all that apply to this location:

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

Prepaid Wireless Fee

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

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

17. Do you have or will you have, employees in Florida? Yes No

18. 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:

Department 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

19. 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 17, 18, and 19, proceed to the Enrollment to File and Pay Tax Electronically section.

If you answered Yes, continue to the next question.

20. 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

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

22. Employment Type (select only **one** employment type):

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

Reemployment Tax (continued)

Reemployment Tax

23. 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.

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

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

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.

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

mm dd yyyy

24. List all Florida locations where you have employees.

(Attach a separate sheet, if needed.)

Address:

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

City / State / ZIP:	Number of employees:
---------------------	----------------------

Principal products or services:	If services, indicate if: <input type="checkbox"/> Administrative <input type="checkbox"/> Research <input type="checkbox"/> Other
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Reemployment Tax (continued)

Reemployment Tax

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

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

Administrative Research Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

Administrative Research Other

25. **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:

26. **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:

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

Payroll Agent Information (address in Question 25)

Other (enter below)

Tax Rate Information

Tax Rate Notices
Related Correspondence:

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

Payroll Agent Information (address in Question 25)

Other (enter below)

Benefits Paid Information

Notice of Benefits Paid
Related Correspondence:

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

Payroll Agent Information (address in Question 25)

Other (enter below)

Other Address for Reporting Forms and Information

Name:

Telephone #:

Ext:

Mailing address:

City / State / ZIP:

Email address:

Reemployment Tax (continued)

Reemployment Tax

Other Address for Tax Rate Information

Name:	Telephone #:	Ext:

Mailing address:

City / State / ZIP:	Email address:

Other Address for Benefits Paid Information

Name:	Telephone #:	Ext:

Mailing address:

City / State / ZIP:	Email address:

Enrollment to File and Pay Tax Electronically

Filing and paying electronically is quick, easy, and secure at floridarevenue.com/taxes/eservices. You can electronically file and pay most taxes, fees, and surcharges.

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

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

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

27. 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?

28. **If you are enrolling, select only one** electronic payment method.

- 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.**

29. Contact Person for Electronic Payments:

Name:	Telephone #:	Ext:	Fax #:

Mailing address:

City / State / ZIP:	Email address:

- A company employee A non-related tax preparer
- Payroll agent

Federal Preparer Tax Identification Number (PTIN):

File and Pay Electronically

Authorization for Email Communication

Email Communication

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

Complete this section to receive information about this application by secure email.

- I authorize the Department to send information regarding this 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 #: Check if # is outside U.S.

#: _____ ext: _____

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, Florida Statutes.)

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

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

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.

Printed name: _____ Title: _____

Signature: _____ Date: _____

Contact Us

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

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

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

Subscribe to Receive Updates by Email

Visit floridarevenue.com/dor/subscribe to sign up to receive an email when the Department posts:

- Tax Information Publications (TIPs)
- Proposed rules, including notices of rule development workshops and emergency rulemaking
- Due date reminders for reemployment tax and sales and use tax

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 RTS-6061	Independent Contractor Analysis	Rule 73B-10.037, F.A.C.