



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

DR-1N
R. 10/13
Rule 12A-1.097
Florida Administrative Code
Effective Date 01/14

Before Completing the Application

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

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

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

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

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

Information you will need to complete this application:

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

Follow these steps to complete the DR-1 application:

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

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

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

Taxpayer Service Center addresses and telephone numbers can be found by clicking the **Contacts or Contact Us** links on the Department's Internet site, **www.myflorida.com/dor**.

Tax and Taxable Activity Descriptions

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

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

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

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

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

Solid Waste Fees and Surcharge - Complete sections A, C, I, & J if your business activities include:

- Selling new tires for motor vehicles.
- Selling new or remanufactured lead-acid batteries.
- Renting or leasing motor vehicles to others.
- Selling dry-cleaning services (dry-cleaning plants or drop-off facilities; a \$30 fee applies).

Reemployment Tax (formerly Unemployment Tax) - Complete sections A, D, I, & J if your business activities include:

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

Communications Services Tax - Complete sections A, E, I, & J if your business activities include:

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

Documentary Stamp Tax - Complete sections A, F, I, & J if your business activities include:

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

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

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

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

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

Questions and Answers about Registration

What if my business has more than one location?

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

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

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

What will I receive from the Department once I register?

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

What is an Annual Resale Certificate? The Department issues Annual Resale Certificates to active, registered sales tax and communications services tax dealers. The Annual Resale Certificate allows businesses to make tax-exempt purchases from their suppliers, provided the item or service is purchased for resale. A copy of a current Annual Resale Certificate must be extended to the supplier; otherwise, tax must be paid on the transaction at the time of purchase. Rule 12A-1.039, Florida Administrative Code (F.A.C.), explains the resale provisions for sales and use tax. Rule 12A-19.060, F.A.C., explains the resale provisions for communications services tax. **Misuse of the Annual Resale Certificate will subject the user to penalties as provided by law.**

What are my responsibilities?

1. You must register for all taxes for which you are liable before beginning business activities, otherwise you may be subject to penalties. For more information, visit our Internet site or contact Taxpayer Services.
2. Complete and return this application to the Florida Department of Revenue with the applicable registration fee. IF MAILING, DO NOT SEND CASH. SEND CHECK OR MONEY ORDER.
3. Once registered, post your certificate (if required); collect and/or report tax appropriately; maintain accurate records; file returns and reports timely. **A return/report must be filed even if no tax is due.**
4. Notify the Department if your address changes, your business entity or activity changes, you open additional locations, or you close your business. You may **change address or account status** online using our web site; look for the link under **More e-Services**.
5. Provide your certificate or account number on all returns, payments, and correspondence with the Department.

Completing the Application – Line-by-Line Instructions**Section A - Reason for Applying and Applicant Information**

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

- e. **Change of legal entity/business structure:** A registered business entity changes its organizational structure to become a different entity (i.e., a sole proprietorship becomes a corporation; a corporation becomes a limited liability company, etc.). If this is your reason for using this application, on the following pages **answer the questions as they apply only to the new business entity**. Provide the effective date of the legal entity change. Provide the old entity's certificate/account number. This number will be cancelled and final returns must be filed.
- f. **Purchase/acquisition of existing business from another person or entity:** This is when a person or entity acquires the organization, trade, or business, or substantially all of the assets of another person or entity. The purchased/acquired organization, trade, or business may continue to exist, or may be totally absorbed into the purchasing/acquiring entity's organization. If this is your reason for using this application, on the following pages **answer the questions as they apply to your entire business entity, including the purchased/acquired portion**. Provide the effective date of the purchase/acquisition and the information required in item 9.

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

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

- 5a. **Physical street address of business location or rental property being registered:** Provide the complete physical address of the location where you operate your business. If you operate a home-based business or sell from non-permanent flea market/craft show locations, you must use your home address. If you are registering commercial or residential rental property, you must provide the complete address of the rental property. Listing a private mailbox, post office box, or rural route address is not permitted.
7. **E-mail address:** Provide an e-mail address we may use to contact you regarding this registration. If you would like to receive tax information and filing reminders by e-mail, go to www.myflorida.com/dor and click on the Subscribe to our tax publications link.
8. **Business Entity Identification Number.** The Department of Revenue uses these numbers to uniquely identify and distinguish one entity or person from another.

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

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

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

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

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

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

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

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

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

A \$5 registration fee applies for Florida business or rental property locations.

Section B - Activities Subject to Sales & Use Tax

- 20. Does your business perform any of these activities?** Check Yes (Y) if you will be performing any of these activities. Check No (N) if you will not.

21.-23. Answer all questions presented in each subsection. Depending on your answers, you will be instructed to continue in each subsection, or skip to the next.

Section C - Activities Subject to Solid Waste Fees & Surcharge

Answer Questions 24-26. A \$30 registration fee applies to applicants who operate a dry-cleaning plant or dry drop-off facility in Florida. If you produce or import perchloroethylene, you must also complete a *Florida Fuel or Pollutants Tax Application* (Form DR-156).

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

Answer Question 27 to determine if you should continue through this section or skip to the next. If you answer yes, you must respond to every question and provide the information required throughout the section. **Note: Officers performing services for the corporation and receiving payment for such services (salary or distributions) are considered employees of the corporation for purposes of reemployment tax.**

Section E - Activities Subject to Communications Services Tax

Answer Question 39 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

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

Two collection allowance rates are available.

- If you checked boxes 1, 4 or 5 in Question 41, you are eligible for a .75 percent (.0075) collection allowance.
- If you checked box 6 in Question 41, you are eligible for a .25 percent (.0025) collection allowance.
- If you checked box 2 in Question 41, you are eligible for a .25 percent (.0025) collection allowance until the database is certified. Once certified, you will be eligible for the .75 percent (.0075) collection allowance.
- If you checked box 3 in Question 41, you are eligible for the .75 percent (.0075) collection allowance if the vendor's database has been certified. If not, the .25 percent collection allowance (.0025) will apply.

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.

Section F - Activities Subject to Documentary Stamp Tax

Answer Question 44 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

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

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

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

Answer Question 46 to determine if you should continue through this section or skip to the next.

Section I - Enrollment to File and Pay Taxes and Fees Electronically

Complete this section if you wish to electronically file and pay all taxes, fees and surcharges resulting from this registration, if an electronic option exists. Each will have the same filing and paying contacts, banking information and method of payment. If you wish to enroll each tax/fee/surcharge separately (e.g., different contacts, banking information, methods of payment) you must do so online after you have received all certificate and account numbers following this registration.

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

Filing and Payment Method Descriptions

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

More information about the e-Services program can be found by clicking on the File and pay taxes and fees link in the e-Services box on the home page of the Department's Internet site at www.myflorida.com/dor.

Section J - Applicant Acknowledgement, Declaration and Signature

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

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

Before Submitting the Application

Include the applicable fee when submitting this application.

- **\$5 sales and use tax registration fee** if the business location or rental property is located in Florida.
- **\$30 solid waste registration fee** if applying as a dry cleaner for the first time.

Attach additional applications or documentation, as applicable.

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

Submit your completed application, fees, and other documentation

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

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

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

For Information and Forms

Information and forms are available on our Internet site at:

www.myflorida.com/dor

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

For a written reply to tax questions, write:

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

Get the Latest Tax Information

Sign up to get e-mail notices automatically when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Sign up at: **www.myflorida.com/dor**

Taxpayer Service Center addresses and telephone numbers can be found on our Internet site:
www.myflorida.com/dor/taxes/servicecenters.html