



# Application for Collective Registration of Living or Sleeping Accommodations

DR-1C  
R. 03/20  
Rule 12A-1.097, F.A.C.  
Effective 03/20  
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**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 (F.A.C.).

**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 Form DR-1) incorporated by reference in Rule 12A-1.097, F.A.C., 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* (Form DR-11) 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/privacy](http://floridarevenue.com/privacy) 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



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## 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	<input type="text"/> Date
<input type="text"/> Print or Type the Name Signed Above	<input type="text"/> Title

**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			

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Name of Agent, Representative, or Management Company	Agent's Certificate Number for this County	County Name
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