



# Application For Common Paymaster



A common paymaster is any member of a group of related corporations/limited liability companies (LLCs) treated as corporations for federal income tax purposes that disburses wages to concurrent employees on behalf of the group.

To qualify as a group for reporting under a common paymaster:

- All entities must be corporations/LLCs.
- All corporations/LLCs must be employers.
- All corporations/LLCs must be related.
- There must be concurrent employment between the proposed common paymaster and all the related corporations/LLCs.

Note: An agreement between corporations/LLCs, where one corporation/LLC agrees to consolidate the payroll of the group for reemployment tax (formerly unemployment tax) purposes, does not qualify the group for common paymaster. That is considered payrolling and is not allowed in Florida.

Concurrent employment is defined as “the existence of simultaneous employment relationships between an individual and related corporations” under section 443.1216(1)(d)2, Florida Statutes, and is subject to verification. Attach a copy of the *Employer’s Quarterly Report* (RT-6), most recently filed, for each company/LLC, showing wages for all concurrent employees. If concurrent employment recently began, and wages were not included on a prior report, you must also complete and attach an *Affidavit of Concurrent Employment* (RTS-72). This form can be downloaded at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**Enter information for the corporation/LLC wishing to become the common paymaster for the group:**

Legal name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

Payroll records maintained at: \_\_\_\_\_

Telephone Number	FEIN	Reemployment Tax Account Number
<input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/>

**Corporations/LLCs shall be considered related for an entire quarter if they satisfy any one of the following four tests at any time during the quarter. Additional information may be required to support your selection. Please check one of the following:**

- The corporations/LLCs are members of a “controlled group of corporations” as defined in s.1563 of the Internal Revenue code of 1986, or would be members if paragraphs 1563(a)(4) and subsection 1563(b) did not apply.
- Fifty percent or more of the officers of one corporation/LLC are also officers of the other corporation(s)/LLC(s).
- If a corporation/LLC does not issue stock and;
  - 50 percent or more of the members of the board of directors or other governing body of one corporation/LLC are members of the board of directors or other governing body of the other corporation(s)/LLC(s), or;
  - the holders of 50 percent or more of the voting power to select such members are also the holders of at least 50 percent of that power, with respect to the other corporation(s)/LLC(s).
- Thirty percent or more of the employees of one corporation/LLC are concurrent employees of the other corporation/LLC.

(continued)



**Complete the following for related corporations/LLCs.**

If the related corporation/LLC has not been assigned a reemployment tax account number, you must register each corporation/LLC not registered. To register online go to **floridarevenue.com/taxes/registration**.

Reemployment Tax Account Number	Legal name of corporation or LLC:
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**Note:**

- The common paymaster status must be approved by the Department before you can begin reporting as a common paymaster.
- Once approved, the effective date of the common paymaster status begins the first day of the quarter, **following** the date of the Department’s approval letter.
- Common paymaster status **cannot** be made effective retroactively.
- Common paymaster status **cannot** be approved retroactively.
- All members of the group will be responsible for filing their own *Employer’s Quarterly Report (RT-6)* for the quarter **prior** to the effective date.
- Reporting as a common paymaster limits the amount of wages subject to reemployment tax to the current year taxable wage base of the combined wages for concurrent employees. Quarterly reports still need to be filed for each corporation/LLC to report any non-concurrent employees.
- Each corporation/LLC must reimburse the common paymaster for the wages and payroll taxes paid on the corporation/LLC’s behalf. Each corporation/LLC must also record and expense the wages and payroll tax expenses on its own financial statements for federal income tax purposes.

Being authorized to execute this application on behalf of the corporations/LLCs named, and under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true.

Signature: \_\_\_\_\_ Print name: \_\_\_\_\_

Date: \_\_\_\_\_ Official position: \_\_\_\_\_

**Return address:** Florida Department of Revenue  
P.O. Box 6510  
Tallahassee FL 32314-6510

**For assistance call:**  
850-488-6800