

Florida Business Tax Application for Marketplace Providers and Remote Sales *

DR-1MP
R. 01/22
Rule 12A-1.060, F.A.C.
Effective 01/22

Florida Business Tax Application

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Reason for Applying

Please select your reason for applying.

Reason for Applying: **New Registration**

- Select a reason for applying...
- New Registration**
- Additional Florida Location
- Additional Florida Rental Property
- Moved Business to Another County
- New Taxable Activity
- Change Business Ownership
- Acquired Existing Business

Business entity not currently registered
If you have not previously registered with the Florida Department of Revenue, or if your tax account has been canceled or revoked, select this reason for applying.

Date of first

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*Screenshots from the Department of Revenue’s registration web application. The included screenshots display required information for businesses registering as a marketplace provider or persons who made a substantial number of remote sales in the previous calendar year.

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Legal Name of Business

- **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

Required

Business Trade Name

Optional

(doing business as)

Telephone Number

US

Required

EXT

Fax Number

US

Optional

Yes

No

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

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Remote Sales

Remote Sales

Retail sales of taxable items are remote sales subject to Florida sales and use tax, including any applicable discretionary sales surtax, when:

- The item is ordered through the Internet or by telephone, mail, or other methods of communication,
- The order is received by the seller outside Florida, and
- The item is delivered to a Florida address.

Remote Sellers

A seller located **outside** of Florida is required to register to collect and remit sales tax on the retail sale of taxable items, including any applicable discretionary sales surtax, if **all** the following conditions apply:

- The seller directly received the order of the taxable item.
- The taxable item was delivered to a Florida address.
- The seller made remote sales of taxable items delivered to Florida addresses in the previous calendar year that totaled \$100,000 or more.

If the seller also uses a marketplace provider to facilitate retail sales through a marketplace, the seller excludes those sales when determining whether the seller is required to register. Sales facilitated by a marketplace provider through a marketplace will be reported by the marketplace provider.

Marketplace Providers

A business that enters into agreements with sellers to facilitate retail sales by listing or advertising items for sale in a marketplace is required to register to collect and remit sales tax, including any applicable discretionary sales surtax, on behalf of the marketplace sellers, if **both** the following conditions apply:

- The business collects payments for items sold to customers on behalf of a marketplace seller and transmits all or part of the payment to the seller.
- The business facilitated, through its marketplace, taxable remote sales in the previous calendar year that totaled \$100,000 or more.

A marketplace includes electronic medium or a physical place where items are offered for sale.

Marketplace Activities

Yes

No

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.

Business Addresses

Physical Location of Business or Rental Property

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

Street Address

Apt/Suite/Other

City

Country

State/Region

Florida County

Postal Code

Business Mailing Address

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

Mail To

Existing Addresses on Record

Street Address

Apt/Suite/Other

City

Country

State/Region

Postal Code

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Business Activities

The Department requires the six-digit North American Industry Classification System (NAICS) code(s) that best describes your business activities at this location. You may enter the NAICS Codes or describe your business activities at this location.

Business Activity Reporting Method NAICS Code (preferred method)
 Written Description

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Business Activities

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. You must enter at least one NAICS code in order to continue.

Select NAICS code lookup method Enter Known NAICS Code  Search for NAICS Code

Enter Known NAICS Codes

Search for your NAICS code, select the matching SIC code, then click the Add button.

Enter NAICS Code

Search

NAICS Description

Search for your NAICS code...

Select Your SIC Description

Select description...

Add

Business Activities

NAICS Code	NAICS Description	SIC Code	SIC Description	
No Business Activities Found				

Note: You must register at least 1 and no more than 20 business activities.

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Business Type

Select your form of business ownership


Select one... ▼

- Select one...
- Sole Proprietor (individual owner)
- Partnership
- Corporation
- Limited liability company (LLC)
- Estate
- Trust
- Governmental Agency

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Sole Proprietor Details

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Identifier Type	<input type="text" value="Select one..."/>
Federal Employer Identification Number (FEIN)	<input type="text" value="Optional"/> 

Business Owner

Provide the following information about this business's sole proprietor.

Name	<input type="text" value="First Name"/>	<input type="text" value="Middle Name"/>	<input type="text" value="Last Name"/>
Identifier	<input type="text" value="SSN"/> <input type="text" value="Visa"/> <small>Social Security Number (SSN)</small>		
Email Address	<input type="text" value="Optional"/>		
Telephone Number	<input type="text" value="Required"/>	<input type="text" value="EXT"/>	<input type="text"/>
Existing Addresses on Record	<input type="text" value="New Address..."/>		
Street Address	<input type="text" value="Required"/>		
Apt/Suite/Other	<input type="text" value="Optional"/>		
City	<input type="text" value="Required"/>		
Country	<input type="text" value="USA"/>		
State/Region	<input type="text" value="Florida"/>		
Postal Code	<input type="text" value="Required"/>		

Business Type

Select your form of business ownership

Partnership Details

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Partnership Type

- Select one...
- Married Couple
- General Partnership
- Limited Liability Partnership (LLP)
- Limited Partnership (LP)
- Joint Venture

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Partnership Details

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Partnership Type

Married Couple ▼

Identifier Type

Select one... ▼

**Federal Employer Identification
Number (FEIN)**

Optional



Partnership Details

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Partnership Type

General Partnership ▼

**Federal Employer Identification
Number (FEIN)**

Required



Partnership Details

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Partnership Type

Limited Liability Partnership (LLP) ▼

Federal Employer Identification Number (FEIN)

Required



Partnership Details

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Partnership Type

Limited Partnership (LP) ▼

Federal Employer Identification Number (FEIN)

Required



Partnership Details

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Partnership Type

Joint Venture ▼

Federal Employer Identification Number (FEIN)

Required



The following information is required for each type of partnership.

Business Partner

Provide the following information for each general partner.

Name	<input type="radio"/> Person	<input type="radio"/> Business/Organization	
	<input type="text" value="First Name"/>	<input type="text" value="Middle Name"/>	<input type="text" value="Last Name"/>
	<input type="text" value="Title"/>		
Identifier	<input type="radio"/> SSN	<input type="radio"/> Visa	
	<input type="text" value="Social Security Number (SSN)"/>		
Telephone Number	<input type="text" value="Required"/>	<input type="text" value="EXT"/>	<input type="text"/>
Existing Addresses on Record	<input type="text" value="New Address..."/>		
Street Address	<input type="text" value="Required"/>		
Apt/Suite/Other	<input type="text" value="Optional"/>		
City	<input type="text" value="Required"/>		
Country	<input type="text" value="USA"/>		
State/Region	<input type="text" value="Florida"/>		
Postal Code	<input type="text" value="Required"/>		

Business Type

Select your form of business ownership

Corporation ▼

Corporation Details

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Corporation Type Select one... ▼

Federal Employer Identification Number (FEIN)
(FEIN is required for all businesses employing workers - RT obligation.)

Select one... ?

- C Corporation
- S Corporation
- Not-for-profit
- Foreign Corporation

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Corporation Details

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Corporation Type

C Corporation

**Federal Employer Identification
Number (FEIN)**

Required



Corporation Details

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Corporation Type

S Corporation

**Federal Employer Identification
Number (FEIN)**

Required



Corporation Details

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Corporation Type

Federal Employer Identification Number (FEIN) ?

Corporation Details

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Corporation Type

Federal Employer Identification Number (FEIN) ?

The following information is required for each type of corporation.

Business Officer

Provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity.

Name	<input type="radio"/> Person	<input type="radio"/> Business/Organization	
	<input type="text" value="First Name"/>	<input type="text" value="Middle Name"/>	<input type="text" value="Last Name"/>
	<input type="text" value="Title"/>		
Identifier	<input type="radio"/> SSN (last 4)	<input type="radio"/> Visa	
	<input type="text" value="Social Security Number (last 4)"/>		
Telephone Number	<input type="text" value="Required"/>	<input type="text" value="EXT"/>	<input type="text"/>
Existing Addresses on Record	<input type="text" value="New Address..."/>		
Street Address	<input type="text" value="Required"/>		
Apt/Suite/Other	<input type="text" value="Optional"/>		
City	<input type="text" value="Required"/>		
Country	<input type="text" value="USA"/>		
State/Region	<input type="text" value="Florida"/>		
Postal Code	<input type="text" value="Required"/>		

Business Type

Select your form of business ownership

Limited Liability Company Details

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.

Membership Type

Single Member Details

Select the member-type that applies to how your LLC is treated for federal income tax.

Single-Member Type

Identifier Type

- C Corporation
- S Corporation
- Disregarded (reported by single member) ?

Federal Employer Identification Number (FEIN)

Membership Type

Multi-member Details

Select the member-type that applies to how your LLC is treated for federal income tax.

Multi-Member Type

Identifier Type

- C Corporation
- S Corporation
- Partnership ?

Federal Employer Identification Number (FEIN)

The following information is required for each type of limited liability company (LLC).

Business Officer

Provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity.

Name	<input type="radio"/> Person	<input type="radio"/> Business/Organization	
	<input type="text" value="First Name"/>	<input type="text" value="Middle Name"/>	<input type="text" value="Last Name"/>
	<input type="text" value="Title"/>		
Identifier	<input type="radio"/> SSN (last 4)	<input type="radio"/> Visa	
	<input type="text" value="Social Security Number (last 4)"/>		
Telephone Number	<input type="text" value="Required"/>	<input type="text" value="EXT"/>	<input type="text"/>
Existing Addresses on Record	<input type="text" value="New Address..."/>		
Street Address	<input type="text" value="Required"/>		
Apt/Suite/Other	<input type="text" value="Optional"/>		
City	<input type="text" value="Required"/>		
Country	<input type="text" value="USA"/>		
State/Region	<input type="text" value="Florida"/>		
Postal Code	<input type="text" value="Required"/>		

Business Type

Select your form of business ownership

Estate Details

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Identifier Type

- Select one...
- FEIN
- SSN
- Visa

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The following information is required for estate business officers.

Business Officer

Provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity.

Name	<input type="radio"/> Person	<input type="radio"/> Business/Organization	
	<input type="text" value="First Name"/>	<input type="text" value="Middle Name"/>	<input type="text" value="Last Name"/>
	<input type="text" value="Title"/>		
Identifier	<input type="radio"/> SSN (last 4)	<input type="radio"/> Visa	
	<input type="text" value="Social Security Number (last 4)"/>		
Telephone Number	<input type="text" value="Required"/>	<input type="text" value="EXT"/>	<input type="text"/>
Existing Addresses on Record	<input type="text" value="New Address..."/>		
Street Address	<input type="text" value="Required"/>		
Apt/Suite/Other	<input type="text" value="Optional"/>		
City	<input type="text" value="Required"/>		
Country	<input type="text" value="USA"/>		
State/Region	<input type="text" value="Florida"/>		
Postal Code	<input type="text" value="Required"/>		

Business Type

Select your form of business ownership

Trust Details

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Trust Type

Federal Employer Identification Number (FEIN) ?

Trust Details

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Trust Type

Identifier Type

SSN
FEIN

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The following information is required for each type of trust.

Business Officer

Provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity.

Name	<input type="radio"/> Person	<input type="radio"/> Business/Organization	
	<input type="text" value="First Name"/>	<input type="text" value="Middle Name"/>	<input type="text" value="Last Name"/>
	<input type="text" value="Title"/>		
Identifier	<input type="radio"/> SSN (last 4)	<input type="radio"/> Visa	
	<input type="text" value="Social Security Number (last 4)"/>		
Telephone Number	<input type="text" value="Required"/>	<input type="text" value="EXT"/>	<input type="text"/>
Existing Addresses on Record	<input type="text" value="New Address..."/>		
Street Address	<input type="text" value="Required"/>		
Apt/Suite/Other	<input type="text" value="Optional"/>		
City	<input type="text" value="Required"/>		
Country	<input type="text" value="USA"/>		
State/Region	<input type="text" value="Florida"/>		
Postal Code	<input type="text" value="Required"/>		

Business Type

Select your form of business
ownership

Governmental Agency ▼

Government Agency Details


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Federal Employer Identification
Number (FEIN)



This information is not required for all business types.

Business Dates

Date of Florida Incorporation or Organization 

Fiscal Year Ending Date 

(Generally "12/31", however a business may elect a different fiscal year)

This information is required for all business types.

Business Background

Yes **Has your business ever been known by another name?**

No

Yes **Was that business issued a Florida certificate of registration or tax account number?**

No

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Sales, Rentals, or Repairs of Products

Florida sales and use tax applies to the sale or rental of each item of tangible personal property (personal property that may be seen, weighted, measured, or touched or is any manner perceptible to the senses, including electricity). Sales tax is collected by the seller of an item of tangible personal property from the consumer purchasing the item. If you are selling items to businesses that sell the items to the consumer, you are engaged in selling products at wholesale.

Florida sales and use tax applies to charges for adjusting, applying, installing, maintaining, remodeling, or repairing items of tangible personal property when parts are furnished by the repair person. For more information, [Rule 12A-1.006, Florida Administrative Code](#), is available online [here](#).

Florida sales and use tax applies to charges for admissions for admitting a person or vehicle, or for the privilege of entering or staying in, any place of amusement, sport, or recreation, and dues and fees paid to private or membership clubs providing recreational or physical fitness facilities (except those owned or operated by a licensed hospital). For more information, [Rule 12A-1.005, Florida Administrative Code](#), is available online [here](#).

Activities

For each of the business activities listed below, **select all** that apply to this location. If none of the activities apply to this location, you must select **none of the above** in order to continue.

- 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 E911 Fee

Yes **Do you sell prepaid phones, phone cards, or calling arrangements at this location?**

No

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

Select all activities that apply to your business location. 

Yes **Do you sell (at retail) new tires for motorized vehicles at this location that are sold separately or as part of a vehicle?**

No

Yes **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?**

No

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Determination of Tax Liabilities

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 the [Florida New Hire Reporting Center website](#).
- Florida employers are required to obtain appropriate workers' compensation insurance coverage for their employees. Visit the [Florida Division of Workers' Compensation website](#).

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

Yes **Do you, or will you, lease workers from an employee leasing company to work in Florida?**
 No

Yes **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)?**
 No

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Enrollment Introduction

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 into each tax account and change the contact, banking, and method of payment information.

Yes Do you wish to file returns or pay tax electronically?
 No

Enrollment Details

Select Enrollment Method

- Enroll for **both** filing returns and paying tax electronically
- Enroll **only** to pay tax electronically
- File returns and pay tax electronically **without** enrolling

Authorization for 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.

- 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.**

Form Navigation

- Business Information
- Sales and Use Tax
- Sales Related Fees
- Reemployment Tax
- Enrollment
- Authorization
- Email
- Signature**

Application Summary, Declaration and Signature

Application Summary

Based on your responses, you are registering for these taxes, surtaxes, fees, or surcharges. You may click on any of these to review or change your responses. Return to this page to continue.

Sales And Use Tax

Declaration

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.

Available Authorities: Select a authorizing person/organization...

Authority: Person Business/Organization

First Name Last Name

I certify that I am authorized to execute this application by the person or organization entered above. 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.

Signature

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.

Available Signatories: Select a signatory...

Signature: First Name Last Name Title

Date: 8/22/2021

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