



# DRAFT

## Florida Fuel or Pollutants Tax Application

DR-156  
XX/XX R. 01/21  
TO 03/22  
Rule 12B-5.150, F.A.C.  
Effective 04/01  
XX/XX Page 1 of 9

- Blender • Carrier • Exporter • Importer • Local Government
- Mass Transit System Provider • Pollutants • Retailer of Natural Gas Fuel
- Terminal Operator • Terminal Supplier • Wholesaler

### Florida Fuel or Pollutants Tax Information

#### Who must register?

Businesses or individuals that must have a license under Chapter 206, Florida Statutes (F.S.), include those who:

- blend taxable with non-taxable fuel
- blend any product with motor or diesel fuel outside the bulk transfer/terminal system for personal use
- export or import product or diesel fuel is only used
- sell product defined as motor, diesel, or aviation fuel, unless at retail
- operate a terminal registered with the Internal Revenue Service fuel
- sell natural gas at retail individual
- deliver fuel

**Note:** It is a third degree felony to operate without a license.

**Use this application to request one or more of the following licenses:**

**Blender** - Any person who blends any product with motor or diesel fuel and who has been licensed or authorized by the Department as a blender.

**Carrier** - Every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside Florida.

**Exporter** - Any person who has met the requirements of section (s.) 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or directly from a terminal rack to a destination outside Florida.

**Importer** - Any person who has met the requirements of s. 206.051, F.S., and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into Florida by common carrier or company-owned trucks.

**Local Government User of Diesel Fuel** - Any county, municipality, or school district licensed by the Department to use untaxed or dyed diesel fuel in motor vehicles.

**Mass Transit System Provider** - Any licensed local transportation company providing local bus service that is open to the public and travels regular routes.

**Pollutants** - Any person who imports or produces a pollutant. Pollutants include any petroleum product, as well as crude oil, pesticides, ammonia, chlorine, and solvents. A pollutant does not include liquefied petroleum gas, medicinal oils, waxes, or products intended for application to the human body, for use in human personal hygiene, or for human ingestion.

#### Fuel

**Retailer of Natural Gas** - Any person who sells or supplies natural gas fuel to an end user, for use in the fuel supply tank of a motor vehicle. "Natural gas fuel" is defined as any liquefied petroleum gas products, compressed natural gas products, or a combination thereof for use in a motor vehicle. fuel

You are not required to obtain a retailer of natural gas license if:

- You only have facilities for placing natural gas fuel into the supply system of an internal combustion engine fueled by individual portable containers of 10 gallons or less and the natural gas is used for an exempt purpose. fuel
- You have a residential refueling device for natural gas that is located at your primary residence and the gas is for personal use only.

**Terminal Operator** - Any person who owns, operates, or otherwise controls a terminal. A terminal operator that owns the motor or diesel fuel that is transferred through or stored in the terminal, must also be licensed as a terminal supplier.

**Terminal Supplier** - Any position holder who has been licensed by the Department as a terminal supplier, has met the requirements of ss. 206.05 and 206.90, F.S., and is registered under s. 4101 of the Internal Revenue Code for transactions involving the bulk storage and transfer of taxable motor or diesel fuels. or diesel fuel

**Wholesaler** - Wholesalers are persons who purchase gasoline, gasohol, diesel, or aviation fuel (undyed kerosene, aviation gasoline, or jet fuel) from terminal suppliers or other wholesalers outside the bulk transfer system, place fuel into storage, and sell fuel to terminal suppliers, other wholesalers, retail dealers, or end users.

A licensed wholesaler must get a separate license to import or export fuel into or out of Florida.

#### How do I get a Fuel or Pollutants Tax license?

**Follow the five-step process below:**

**Step 1. Application Process** - Complete a separate *Florida Fuel or Pollutants Tax Application* (Form DR-156) for each business activity or group of activities operating under one Federal Employer Identification Number (FEIN). Those businesses with more than one fuel activity may apply for different license classifications on one application.

**Step 2. Background Check** - Applicants requesting a terminal supplier, importer, pollutants, exporter, blender, carrier, terminal operator, wholesaler or retailer of natural gas fuel license must undergo a background check conducted by the Florida Department of Law Enforcement (FDLE), the Federal Bureau of Investigations (FBI), and the Florida Department of Revenue.

- **Department of Revenue Investigative Background Information** - Complete questions 37 through 40 on the *Florida Fuel or Pollutants Tax Application* (Form DR-156).

**31 through 44**

This information will be used by the Department of Revenue to determine the financial standing of the applicant.

- **Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigation (FBI)** – Information on how to initiate an external background check will be provided by the Department of Revenue upon receipt of your *Florida Fuel or Pollutants Tax Application* (Form DR-156).

Persons required to undergo a background check include:

- The license holder.
- The sole proprietor of the license holder.
- A corporate officer or director of the license holder.
- A general or limited partner of the license holder.
- A trustee of the license holder.
- A member of the unincorporated association license holder.
- A participant in a joint venture of the license holder.
- The owner of any equity interest in the license holder, whether as a common shareholder, general or limited partner, voting trustee, or trust beneficiary.
- An owner of any interest in the license or license holder, including any immediate family member of the owner, or holder of any debt, mortgage, contract, or concession from the license holder, who is able to control the business of the license holder.

**Note:** Publicly held corporations that are traded on a national securities exchange, mass transit system providers and local governments are exempt from undergoing a background check.

**Step 3. Bonding** – Florida law requires you to file one or more bonds with the Florida Department of Revenue before a terminal supplier, wholesaler, importer, exporter, or pollutants license may be issued. Other than an importers license, the bond must equal three times the estimated average monthly gallons purchased times the total tax levied, not to exceed \$300,000. An importer's bond must equal 60 days of tax liability. There is not a maximum bond amount for an importers license. A separate bond is required for each product type. If the average is less than \$50, no bond is required.

Complete the *Bond Worksheet* (Form DR-157W). Provide the required *Fuel or Pollutants Tax Surety Bond* (Form DR-157), *Assignment of Time Deposit* (Form DR-157A), *Fuel or Pollutants Tax Cash Bond* (Form DR-157B), or *Irrevocable Letter of Credit* located at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**Step 4. Enrolling to File and Pay Electronically** – Terminal suppliers, wholesalers/importers, blenders, terminal operators, petroleum carriers, and exporters are required to file and pay electronically. ~~In addition to all other penalties, Florida law imposes a monthly penalty of \$5,000 for failing to file and pay electronically.~~ Enroll to file and pay electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll) or by completing an *Enrollment and Authorization for e-Services* (Form DR-600).

~~**Step 5. Submitting your Application** – Mail your application (Form DR-156) and bond worksheet (Form DR-157W) to:~~

Account Management Fuel Unit  
Florida Department of Revenue  
PO Box 5500  
Tallahassee FL 32314-5500

**Step 5. Submitting your Application** - Your application (Form DR-156) and bond worksheet (Form DR-157W) may be submitted by email at [motor\\_fuel@floridarevenue.com](mailto:motor_fuel@floridarevenue.com) or by mailing your application to the address below.

## How much is the license?

A registration fee is not required to obtain a fuel or pollutants license.

## When are licenses issued?

The Department will mail the *Fuel/Pollutants License* (Form DR-114) to you when all application requirements have been met. A *Fuel/Pollutants License* authorizes you to begin conducting business for the activities listed on the license. If you do not send the required form(s) to the Department and complete the background investigation(s), we will not be able to approve your application. Licenses are typically issued within two weeks ~~after the receipt of all application requirements.~~

A *Fuel/Pollutants License* (Form DR-114) is valid for one year (January 1 – December 31) and must be renewed annually.

The Department mails annual renewal forms to all registered certificate holders beginning in October. Be sure to notify the Department of business address changes so that you will receive information and renewal forms. If you do not annually renew your *Fuel/Pollutants License*, you will be required to submit a new registration application and undergo another background investigation.

You can update an address change electronically at [floridarevenue.com/taxes/Updateaccount](http://floridarevenue.com/taxes/Updateaccount).

## When do I begin filing tax returns?

Tax returns must be filed monthly, beginning with the month your business opens. A return must be filed even if no tax was collected. ~~A retailer of natural gas is not required to report or pay tax on natural gas fuel purchases until January 1, 2024.~~

## What if I am already doing business and have not applied?

The business owner should immediately stop operating and contact the Account Management Fuel Unit to properly register and make arrangements to calculate and remit any taxes or penalties due.

by email at [motorfuel@floridarevenue.com](mailto:motorfuel@floridarevenue.com)

## ~~When do I need to contact the Department of Revenue?~~

- ~~• If you move.~~
- ~~• If you need assistance.~~
- ~~• If you close your business.~~
- ~~• If you change your contact person.~~
- ~~• If you change or add a licensable business activity.~~

**Insert (A)**

## How do I get more information?

- ~~• For assistance with this application or general information about fuel tax, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.~~
- ~~• Information and forms are available on the Department's website at [floridarevenue.com/forms](http://floridarevenue.com/forms).~~

**Tax forms and publications are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).**

**Information and tutorials are available online at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).**

**To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays. You can email questions to [motor\\_fuel@floridarevenue.com](mailto:motor_fuel@floridarevenue.com).**

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_ Phone No. ( ) \_\_\_\_\_

**10. ~~11.~~ Address where business records are maintained** (cannot be a post office box) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_

**11. ~~12.~~ Mailing address** (cannot be a post office box) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_

**12. ~~13.~~ Corporation Information**

A) License Applicant: Date of Incorporation \_\_\_\_\_

If filing as a corporation, list the state in which you are incorporated: \_\_\_\_\_

List other states where your corporation has operated or is operating: \_\_\_\_\_

B) Parent Corporation (if applicable) Parent Corporation FEIN   -

Parent Corporation Name \_\_\_\_\_

Parent Corporation Address \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_ Phone No. ( ) Ext. \_\_\_\_\_

**NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.**

**13. ~~14.~~ Personnel/Partner Information:** Full name, social security number (SSN)\*, FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, ~~and/or~~ **and** director. (Make copies of this page if additional space is needed.)

A) Name \_\_\_\_\_ SSN    -   -     (Individual)

Home Address \_\_\_\_\_ FEIN   -       (Business)

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_ Phone No. ( ) Ext. \_\_\_\_\_

Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

B) Name \_\_\_\_\_ SSN    -   -     (Individual)

Home Address \_\_\_\_\_ FEIN   -       (Business)

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_ Phone No. ( ) Ext. \_\_\_\_\_

Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

C) Name \_\_\_\_\_ SSN    -   -     (Individual)

Home Address \_\_\_\_\_ FEIN   -       (Business)

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_ Phone No. ( ) Ext. \_\_\_\_\_

Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

D) Name \_\_\_\_\_ SSN    -   -     (Individual)

Home Address \_\_\_\_\_ FEIN   -       (Business)

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_ Phone No. ( ) Ext. \_\_\_\_\_

Corporate or Business Title \_\_\_\_\_ Interest/Ownership \_\_\_\_\_ %

\* Social security numbers (SSNs) 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 SSN 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 SSNs, including authorized exceptions.

**14. 45. Carrier Information**

- A) Do you transport petroleum products/fuels over the highways ~~and~~ or waterways of Florida? ..... ☐ YES ..... ☐ NO ..... If "NO," go to question **15.**  
If "YES," are you a common carrier? ..... ☐ YES ..... ☐ NO ..... If "NO," go to question **15(B)**  
If "YES," what mode of transportation is used to transport the fuel/petroleum products? ☐ Truck ☐ Rail ☐ Vessel ☐ Pipeline **14B.**  
**a private**

- B) If you are ~~not a common carrier~~, list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. ~~If necessary, attach a separate sheet.~~

Make/Model	Year	Vehicle ID Number	Tanker Capacity (in Gallons)

**15. 46. Fuel Storage Information**

~~Answer all questions. DO NOT leave any blank.~~

- 1) Do you have a through-put agreement? ..... ☐ YES ☐ NO  
2) Do you deliver fuel directly to retail locations? ..... ☐ YES ☐ NO  
3) Do you own, operate or lease any bulk storage tanks in Florida? ..... ☐ YES ☐ NO

If "YES" to 3, list all below and indicate whether it is owned or ~~leased~~. **If necessary, attach a separate sheet.**

Tank Capacity (in Gallons)	*DEP Number	Physical Location (Address)	Own/Lease

\* "DEP number" means the facility identification number assigned by the Florida Department of Environmental Protection to your location. DEP numbers are not assigned to Natural Gas dealers. ~~If necessary, attach a separate sheet.~~

**16. 47. Pollutants Storage Information**

Will this business produce, import, or remove petroleum pollutants through a terminal rack in Florida? ☐ YES ☐ NO

If "YES" (check appropriate box(es)):

- ☐ Produce ☐ Import or cause to be imported (into Florida) ☐ Export  
☐ Be entitled to a refund on the following taxable pollutants:  
☐ Petroleum Products ☐ Ammonia ☐ Pesticides ☐ Chlorine  
☐ Motor Oil or Other Lubricants ☐ Crude Oil ☐ Solvents ☐ Perchloroethylene  
☐ Other (specify) \_\_\_\_\_

List the type of pollutant, location of storage facility, and estimated volume of taxable units imported, produced, or sold in Florida. **If necessary, attach a separate sheet.**

Type of Pollutant	Location of Storage Facility	Taxable Units

~~16. Bond Information~~ Attach a completed DR-157W (Bond Worksheet)

17. ~~19.~~ List all suppliers of pollutants. **If necessary, attach a separate sheet.**

Name of Supplier	License Number

**Licensing Information**

18. ~~20.~~ A) Do you sell or supply natural gas <sup>fuel</sup> at retail for use in motor vehicles? ----- ☐ YES ☐ NO

B) Do you purchase natural gas fuel for use in a motor vehicle from someone other than a natural gas fuel retailer (e.g., a mass transit or waste management company who owns and operates their own filling station)?

If use is limited to one or more of the following, do not answer "Yes":

- You purchase natural gas fuel for agricultural purposes.
- You receive natural gas fuel from a personal refueling device located at your primary residence.
- You are a state, local, or federal government entity who purchases and uses natural gas fuel in government owned vehicles.

C) If you answered "YES" to question ~~20A or 20B~~ <sup>18A or 18B</sup>, provide the physical location and the type of natural gas fuel used or sold. If you have more than 5 locations, attach a separate sheet to your application listing the physical address and activity type for each location.

Station No.	Physical Address of Retail Station	Activity Type *
1		
2		
3		
4		
5		

\* Activity type is defined as liquefied petroleum gas products (LPG), compressed natural gas products (CNG), or a combination thereof (LPG/CNG) for use in a motor vehicle.

19. ~~21.~~ A) Do you wholesale motor, <sup>or diesel</sup> diesel, or aviation fuel? ----- ☐ YES ☐ NO  
B) If "YES," do you have (or have you applied for) a wholesaler license? ----- ☐ YES ☐ NO

20. ~~22.~~ Are you a county, municipality, or school district that uses untaxed diesel fuel in motor vehicles? ----- ☐ YES ☐ NO

21. ~~23.~~ Are you a mass transit system providing local bus service that is open to the public and travels regular routes? ----- ☐ YES ☐ NO

~~24.~~ A) Do you have a valid refund permit number? ----- ☐ YES ☐ NO

~~B) If "YES," what is your refund permit number? -----~~

~~25.~~ A) Are you registered to collect and/or remit sales tax? ----- ☐ YES ☐ NO

~~B) If "YES," what is your sales tax registration number? -----~~

22. ~~26.~~ Will this business import fuels into Florida upon which there has been no precollection of Florida tax? ☐ YES ☐ NO

23. ~~27.~~ A) Are you registered as a Position Holder under section 4101 of the Internal Revenue Code for transactions involving the storage and transfer of motor and ~~and~~ diesel fuel(s)? ----- ☐ YES ☐ NO

B) If "YES," what is your federal fuel registration number?-----



or

24. ~~28.~~ Do you blend products for use as motor fuel, diesel fuel, or aviation fuel? ----- ☐ YES ☐ NO

25. ~~29.~~ Do you transport petroleum products either for yourself or for hire? ----- ☐ YES ☐ NO

26. ~~30.~~ If you are applying for a wholesaler license, do you request authority to make deferred fuel tax payments to your supplier by electronic funds transfer? ----- ☐ YES ☐ NO

27. ~~31.~~ Do you export fuels from Florida other than by pipeline or marine vessels? ----- ☐ YES ☐ NO

~~32.~~ Do you have any other outstanding tax liability with the Department of Revenue? ----- ☐ YES ☐ NO

31. ~~33.~~ Have you or other owners, officers, directors, or stockholders with a controlling interest, been convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the laws of any state or the United States? ----- ☐ YES ☐ NO

28. ~~34.~~ Blender Information

A) Do you produce biodiesel fuel from vegetable or animal oils or fats? ----- ☐ YES ☐ NO

B) Do you import biodiesel fuel into Florida? ----- ☐ YES ☐ NO

C) Do you blend biodiesel fuel with petroleum diesel? ----- ☐ YES ☐ NO

D) Do you sell biodiesel fuel or biodiesel blends? ----- ☐ YES ☐ NO

~~35.~~ Do you sell aviation fuel at retail for any purpose other than directly into the fuel tank of an airplane? ----- ☐ YES ☐ NO

or

29. ~~36.~~ A) Do you own or operate retail stations that sell gasoline, diesel fuel, or aviation fuel posted at retail prices? ----- ☐ YES ☐ NO

B) If yes, how many locations do you own or operate? -----

**Department of Revenue Investigative Background Information** – The following information will be used by the Department to conduct a background investigation. You may attach a separate document if additional space is required. If a question does not apply to your business, enter N/A.

30. ~~37.~~ What other, if any, active fuel license do your officer or owners hold in any state, including Florida? List the business name, the state, and the license number. List any other business that is associated with fuel in Florida or any other state.

→ 31.

32. ~~38.~~ List all active Florida sales and use tax registration numbers issued to you, to your company, or to officers or owners of the company.

33. ~~39.~~ Has the company, owners, or officers ever been issued a fuel license or a sales and use tax license from any state, including Florida, that is now expired? List the type of license, license number, state where the license was issued, and reason for expiration.

34. ~~40.~~ Describe any affiliation between your company and its primary supplier or customer.

35. ~~41.~~ Is an occupational license required by the city or county for your business location?  
If yes, attach a copy of the current license.

36. ~~42.~~ If you do not own the property where the business is located or will operate, please provide the name and telephone number of the owner of the property.

37. ~~43.~~ Other than the address on your application, list all other locations in Florida that your company or representative maintains.

38. ~~44.~~ Are you currently associated with any fuel business that is located in other states or the State of Florida?  
List the state name, company name, and state license type.

39. ~~45.~~ Are your corporate officers involved or have interest in any other fuel related businesses in any state, including Florida?  
If so, list company name, company address, officer's name.

40. ~~46.~~ Have you ever been denied a license in any state, including Florida?  
If so, explain why.

41. ~~47.~~ Has your corporation, officers, or any affiliated entities ever been part of a bankruptcy proceeding?  
If yes, provide specific case details.



**42.** ~~40.~~ Has your corporation, officers, or any affiliated entities now or within the past 10 years been involved in any litigation or fuel tax issues in Florida or any other state? If so, provide details.

**43.** ~~40.~~ Who has signatory authority on the business bank accounts?

#### **Affidavit of Applicant(s)**

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear that I am duly authorized to make the foregoing application and that the application, including all attachments, represent the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Florida Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Under penalties of perjury, I declare that I have read the foregoing Application, including all attachments, and that the facts stated in it are true to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of Applicant

#### **WARNING :**

**fine, imprisonment, and**

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to ~~fine and/or imprisonment and~~ denial of your application.

#### **To submit your application:**

**Your application (Form DR-156) and bond worksheet (Form DR-157W) may be submitted by email at [fuel@floridarevenue.com](mailto:fuel@floridarevenue.com) or by mailing your application and bond worksheet to the address below.**

**Account Management Fuel Unit**

**Florida Department of Revenue**

**PO Box 5500**

**Tallahassee FL 32314-5500**

## **References**

*The following documents are incorporated by reference in the rules indicated below. The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form DR-157W	Bond Worksheet Instructions	Rule 12B-5.150, F.A.C.
Form DR-157	Fuel or Pollutants Tax Surety Bond	Rule 12B-5.150, F.A.C.
Form DR-157A	Assignment of Time Deposit	Rule 12B-5.150, F.A.C.
Form DR-157B	Fuel or Pollutants Tax Cash Bond	Rule 12B-5.150, F.A.C.
Form DR-600	Enrollment and Authorization for eServices	Rule 12-24.011, F.A.C.

**(A)**

**Account Changes**

**If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).**

**To notify us in writing, mail a letter to:**

**Account Management - MS 1-5730**

**Florida Department of Revenue**

**5050 W Tennessee St**

**Tallahassee FL 32399-0160**

**Be sure to include your business partner number, your consolidated tax filing number, and the certificate number for each business location in any written correspondence sent to the Department.**

**(B)**

**\* Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), Florida Statutes.**

**Florida law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'**

☐ **Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.**

☐ **No, I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)**