

AGENDA
RULE DEVELOPMENT WORKSHOP
(If Requested in Writing)

Workshop Material Available on the web at:
<http://www.floridarevenue.com/rules>

11:00 A.M., November 16, 2017

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ROOM 1220, BLDG ONE
2450 SHUMARD OAK BLVD
TALLAHASSEE, FLORIDA

THIS MEETING IS OPEN TO THE PUBLIC

1. Call to Order:

- (a) Introduction of Department of Revenue Staff
- (b) Opening Remarks by Department of Revenue

2. Business: Presentation and discussion of the proposed changes to the following rule sections of the Florida Administrative Code (F.A.C.):

ADMINISTRATIVE RULES

Rule 12-18.008, F.A.C.
Rule 12-21.203, F.A.C.

RENTAL CAR SURCHARGE

Rule 12A-16.008, F.A.C.

SALES AND USE TAX

Rule 12A-1.007, F.A.C.
Rule 12A-1.012, F.A.C.
Rule 12A-1.0144, F.A.C.
Rule 12A-1.097, F.A.C.

SEVERANCE TAXES

Rule 12B-7.030, F.A.C.
Rule 12B-7.031, F.A.C.

3. Closing Comments

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-18, FLORIDA ADMINISTRATIVE CODE
DEPARTMENTAL
AMENDING RULE 12-18.008

(1) No change.

(2) Operators of vending machines must be registered with the Department of Revenue, ~~and must affix a notice to each food or beverage machine which contains the Notice to Customers,~~ as provided in Rule 12A-1.044, F.A.C.

(3) Any person who provides information showing that an operator of a vending machine has failed to register with the Department of Revenue ~~affix the required notice~~ may be eligible for compensation.

(a) through (b) No change.

(4) No change.

(5)(a) All claims for a reward relating to an operator's failure to register with the Department of Revenue ~~affix the required notice~~ must include the following information:

1. through 5. No change.

(6) through (7) No change.

Rulemaking Authority 212.0515(7), 213.06(1), 213.30(1) FS. Law Implemented 212.0515, 213.30 FS. History—New 5-11-92, Amended 10-19-99, 6-1-09, 5-9-13, 7-28-15.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-21, FLORIDA ADMINISTRATIVE CODE
DEPARTMENTAL
AMENDING RULE 12-21.003

12-21.203 Notification to Custodians; Custodial Responsibilities.

(1) No change.

(2) The Notice of Freeze will state the Department's authority to initiate the garnishment procedure; specifically identify the delinquent taxpayer subject to garnishment; ~~specify the amount of tax, fee, surcharge, penalty, interest, administrative fees, and costs of collection owed by the taxpayer;~~ indicate the dates during which the freeze of assets is effective; specify the amount of the delinquent taxpayer's assets that must be frozen by the custodian; and describe the custodian's responsibilities pursuant to Section 213.67, F.S., and this rule.

(3) The Notice of Freeze informs the custodian of the following:

(a) No change.

(b) The Notice of Freeze is effective as of the date of its receipt, and remains in effect until the custodian receives a subsequent notice from the Department with further instructions ~~consents to a transfer or disposition~~, or until sixty (60) days have elapsed from the date of its receipt. ~~However, if~~ If the delinquent taxpayer contests the intended levy in circuit court or under Chapter 120, F.S., within the time period specified under Section 213.67, F.S., the Department will notify the custodian that the Notice of Freeze will remain in effect until a final resolution is achieved.

(c) No change.

(4) – (5) No change.

(6) If, during the time period prescribed by this notice, the delinquent taxpayer satisfies the delinquent liability ~~for taxes, fees, surcharges, penalties, interest, administrative fees, or costs of collection~~, the Department will issue a Notice of Release. Upon receipt of the Notice of Release, the custodian is no longer prohibited from transferring, returning, or disposing of any assets owned, controlled by, or owed to the taxpayer that are in the custodian's possession or control.

(7) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 206.18(4), 213.67, 443.1316 FS. History—
New 6-16-93, Amended 3-31-99, 6-28-00, 3-12-14,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULES 12A-1.007, 12A-1.012, and 12A-1.097
REPEALING RULE 12A-1.0144

12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.

(1) through (7) No change.

(8) Motor Vehicles.

(a) 1. through 3. No change.

4. The Department prescribes Form DR-123, Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State ~~for Licensing Outside Florida~~, incorporated by reference in Rule 12A-1.097, F.A.C., to be completed by the purchaser and furnished to the selling dealer or appropriate sales tax collection agency.

(b) through (m) No change.

(9) through (22) No change.

(23) Motor Vehicle Warranty Repurchases or Replacements (Lemon Law).

(a) Chapter 681, F.S., Motor Vehicle Warranty Enforcement Act, provides procedures for a consumer who may receive a replacement motor vehicle, or a full refund, for a motor vehicle which cannot be brought into conformity with the warranty provided in that chapter. This subsection provides for the application of Florida tax or surtax for the replacement ~~The following provisions shall apply when a manufacturer pursuant to the provisions of Section 681.104, F.S., replaces or the repurchase of the repurchases a motor vehicle:~~

~~(b)1.~~ When the manufacturer replaces the motor vehicle, as required by Section 681.104, F.S., Florida tax is due on the amount of the reasonable offset for use attributed to paid by the consumer, lienholder, or lessor to the manufacturer. The dealer is required to shall note on the sales invoice, bill of sale, or other ~~proper~~ document representing representative of the transaction that the motor vehicle is a replacement motor vehicle, as provided in Section 681.104, F.S. under provisions of Section 681.104, F.S., and shall collect the tax from the consumer on the amount of the reasonable offset for use.

~~(c)1.2.a.~~ When the manufacturer repurchases the motor vehicle, as provided in Section 681.104, F.S., the Department of Revenue shall refund to the manufacturer any Florida sales tax that the manufacturer must refund the full purchase price, including the tax paid, less a reasonable offset for use, refunded to the consumer, lienholder, or lessor. The written agreement repurchasing the motor vehicle will contain the reasonable offset for use attributed to the consumer, lienholder, or lessor under the provisions of Section 681.104, F.S.

2. The manufacturer may seek a refund of the amount of Florida tax or surtax refunded by the manufacturer to the consumer, lienholder, or lessor. To receive the refund, the manufacturer must file a an Sales and Use Tax Application for Refund-Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.), that meets the requirements of must be filed by the manufacturer. An application for refund shall not be considered complete pursuant to Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C., and a refund shall not be approved before the manufacturer provides the required documentation listed in Form DR-26S regarding the reimbursement of tax previously paid on a vehicle purchased in Florida by a motor vehicle manufacturer when the manufacturer agrees to replace or repurchase the vehicle.

b. Form DR-26S, Application for Refund-Sales and Use Tax, must be filed with the

~~Department for tax paid on or after October 1, 1994, and prior to July 1, 1999, within 5 years after the date the tax was paid.~~

e. ~~Form DR-26S, Application for Refund Sales and Use Tax,~~ must be filed with the Department ~~for tax paid on or after July 1, 1999,~~ within three 3 years after the date the tax was paid to the Department ~~paid~~.

d. ~~The amount of refund to the manufacturer shall be in an amount which results when the state sales tax percentage plus any county discretionary surtax is multiplied by the sum which remains when the reasonable offset for use is subtracted from the sales price of the vehicle.~~

3. The tax to be refunded to the consumer, lienholder, or lessor on a repurchased motor vehicle is calculated as follows:

a. If discretionary sales surtax was not paid: $[(\text{Sales Price} - \text{Reasonable Offset for Use}) \times \text{State Tax Rate}] = \text{Amount of Florida Tax Refund}.$

b. If discretionary sales surtax was paid: $[(\text{Sales Price} - \text{Reasonable Offset for Use}) \times \text{State Tax Rate}] + [(\text{Sales Price (not to exceed \$5,000)} - \text{Reasonable Offset for Use}) \times \text{Surtax Rate}] = \text{Amount of Florida Sales Tax Refund}.$

4.a.(4) Example: An out-of-state consumer purchased a motor vehicle from a Florida dealer for a The total sales price of \$15,000 the vehicle less trade-in allowance is \$18,000. The consumer paid tax to Florida at his or her home state rate of 3% on the total purchase price and did not pay any discretionary sales surtax. The reasonable offset for use attributed to the consumer in the repurchase agreement is \$75. Florida tax to be refunded by the manufacturer to the consumer is calculated as $[(\$15,000 - \$75) \times 0.03] = \$447.75.$ of 2,000 miles out of projected 120,000 miles (2,000 - 18,000 divided by 120,000) equals \$300. Sales tax of 6 percent times \$17,700 (\$18,000 minus \$300) represents the amount of sales tax refunded to the manufacturer

of \$1,062.

b. Example: A Florida consumer purchased a motor vehicle from a Florida dealer for a total sales price of \$18,000. The consumer paid state tax at the rate of 6% on the total sales price, and paid discretionary sales surtax at the rate of 1% on the first \$5,000 of the sales price. The reasonable offset for use attributed to the consumer in the repurchase agreement is \$300. Florida tax to be refunded by the manufacturer to the consumer is calculated as $[(\$18,000 - \$300) \times 0.06] + [(\$5,000 - \$300) \times 0.01] = \$1,109.$

~~(II) Example: The sales price of the vehicle is \$10,000. The reasonable offset for use of 48 miles out of projected 120,000 miles equals \$4 (48 – 10,000 divided by 120,000). Sales tax of 3 percent (sales tax rate of purchaser’s resident state) times 9,996 (\$10,000 minus \$4) equals \$299.88, which sum represents the amount of sales tax refunded to the manufacturer.~~

~~(III) Example: The sales price of the vehicle is \$8,000. The reasonable offset for use of 600 miles out of projected 120,000 miles equals \$40 (600 – 8,000 divided by 120,000). Sales tax of 7 percent (6 percent plus 1 percent county discretionary surtax) times \$5,000 (statutory limit on which county discretionary surtax is imposed) equals \$350. The remainder of the sales price of \$2,960 (\$8,000 minus \$5,000 minus \$40) times 6 percent equals \$177.60. The total of \$527.60 (\$350 plus \$177.60) represents the amount of sales tax refunded to the manufacturer.~~

(d)(b) For purposes of this subsection, the terms “manufacturer,” “motor vehicle,” and “reasonable offset for use,” and “replacement motor vehicle” are given the same meanings as defined the definitions provided in Section 681.102(13), (14), and (18), F.S.

(24) through (28) No change.

Rulemaking Authority 212.05(1), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(2), (4), (10), (14), (15), (16), (19), (20), 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7),

(8), (10), (12), 212.0601, 212.07(2), (7), 212.08(5)(i), (7)(t), (aa), (ee), (10), (11), 212.12(2), (12), 213.255(1), (2), (3), 213.35, 215.26(2), 681.102(13)-(14), (20)-(21), 681.104 FS. History— Revised 10-7-68, 1-7-70, Amended 1-17-71, Revised 6-16-72, 8-18-73, 12-11-74, 6-9-76, Amended 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-17-03, ~~4-17-03~~ 9-28-04, _____.

12A-1.012 Repossessed Merchandise and Bad Debts.

~~(1) The full amount of tax on credit sales, installment sales, or sales made on any kind of deferred payment plan, shall be due at the moment of the transaction in the same manner as a cash sale.~~

~~(1)(2)~~ Repossessions:

(a) The repossession of tangible personal property by the seller or the lienholder is not subject to tax.

(b) The redemption of repossessed tangible personal property by the debtor prior to the sale of the repossessed property is not subject to tax.

(c) The subsequent sale of repossessed tangible personal property is subject to tax.

~~(d)(a)~~ A dealer who collected and remitted ~~has paid~~ sales tax to the Department ~~in full~~ on the selling price of tangible personal property sold under a retail installment, title loan, retain title, conditional sale, or similar contract in which the dealer retains a security interest in the property may, upon repossession of the property ~~(with or without judicial process)~~, take credit on a subsequent tax return for, or obtain a refund of, that portion of the tax that is applicable to the unpaid balance of the contract. The credit or refund is ~~shall be~~ based on the ratio that the total tax

bears to the unpaid balance of the sales price, excluding finance or other nontaxable ~~non-taxable~~ charges, as reflected in the sales contract. A Refund or credit or refund must be claimed within 12 months following the month in which the property was repossessed.

~~(c)(b) Tangible personal property (excluding motor vehicles):~~ When a dealer claims a tax credit or a refund of tax paid on tangible personal property sold and repossessed, the dealer by him, he must complete a in detail Form DR-95A, Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Tangible Personal Property Repossessed (Form DR-95B, incorporated by reference in Rule 12A-1.097, F.A.C.), and certify thereon that he was the seller of the tangible personal property described therein; that Florida sales and use tax was remitted to the Florida Department of Revenue; and that such property was repossessed by him. In those instances where the tangible personal property was financed by a third party, the dealer must show that he repurchased the contract before applying for a tax credit under this paragraph.

~~(c) Motor Vehicles:~~

~~(f)1. The~~ When a dealer may claim ~~claims~~ a tax credit or refund on tangible personal property, including any aircraft, boat, mobile home, a motor vehicle, or any other titled property sold by the dealer for which the dealer holds a security interest in the property under the terms of a retail installment, title loan, retain title, conditional sale, or similar contract when:

1. The dealer sold the property and remitted him, he shall complete in detail Form DR-95B, Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Motor Vehicles (incorporated by reference in Rule 12A-1.097, F.A.C.), and certify thereon that he was the seller of the specifically described vehicle; that the Florida sales and use tax was remitted to the Florida Department of Revenue;

2. The dealer financed the property, or the property was financed by a financing

institution with recourse;

3. The property was ~~that he~~ subsequently repossessed upon default of the terms of the contract by the purchaser of the property vehicle; and

4. The dealer acquired ~~and that he reacquired~~ ownership of the repossessed property (e.g., certificate of title or other evidence establishing possession and ownership of the repossessed property) thereof and acquired certificate of title thereto after default by the purchaser.

~~Documents, such as copies of reacquired titles, shall be maintained by the dealer to support his claim for the tax credit.~~

~~(g)2. When claiming a tax credit or refund In those instances where the motor vehicle was financed by a third party, the dealer must shall complete a in detail Form DR-95B, Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Tangible Personal Property Motor Vehicles, (Form DR-95B, incorporated by reference in Rule 12A-1.097, F.A.C.). When claiming a tax credit, the completed Form DR-95B must be retained with the dealer's applicable sales and use tax return. When claiming a tax refund, a Sales and Use Tax Application for Refund (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.), the completed Form DR-95B, and the information and documentation required to be included with Form DR-26S must be filed with the Department. and certify thereon that he was the seller of the specifically described vehicle; that the Florida sales and use tax was remitted to the Florida Department of Revenue; that he repurchased the contract; and that he received a repossession title on each vehicle from the lender. (Repossession title, as used herein, means a title acquired by the lien holder lender from the Division of Motor Vehicles, Department of Highway Safety and Motor Vehicles, and assigned by the lender to the dealer.) Documents, such as copies of repossession titles and checks to repurchase contracts, shall be maintained by the dealer to support the claim for tax credit.~~

~~(d) The information required on Forms DR-95A, Schedule of Florida Sales or Use Tax Credits Claimed on Tangible Personal Property Repossessed, and Form DR-95B, Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Motor Vehicles, shall include the following:~~

- ~~1. Customer's name;~~
- ~~2. Description of tangible personal property or motor vehicle identification;~~
- ~~3. Date tax remitted to Department by seller;~~
- ~~4. Amount of tax paid;~~
- ~~5. Sales price, less trade-in, less cash discount;~~
- ~~6. Sales price, less trade-in, less cash down;~~
- ~~7. Term of contract;~~
- ~~8. Amount of each monthly payment, excluding finance charges (item 6 divided by item 7);~~
- ~~9. Amount of sales tax included in each monthly payment (multiply amount in item 8 by the tax rate);~~
- ~~10. Number of unpaid installments at time of repossession by seller;~~
- ~~11. Tax credit due (multiply item 9 by item 10, less the collection allowance taken at the time the tax was originally paid to the state);~~
- ~~12. Date of repossession.~~

(h)(e) Dealers must retain documentation required to establish the right to a credit or refund, including the retail installment, title loan, retain title, conditional sale, or similar contract, and documents establishing ownership or title to the property after repossession. The records required in this subsection must be maintained by the dealer until tax imposed by Chapter 212,

F.S., may no longer be determined and assessed under Section 95.091(3), F.S., and must ~~shall~~ be made available to the Department upon request.

(3) No change.

~~(4) The sale of repossessed merchandise is taxable.~~

~~(5) If a dealer is reimbursed by a common carrier for damage to merchandise on which he has previously paid tax, the dealer is entitled to a refund of such tax on the amount reimbursed. For example: The dealer paid his supplier \$500 for merchandise and remitted \$30 tax thereon to the state. Later, he was reimbursed \$100 by the carrier to cover damages to the goods. The dealer is entitled to a refund of \$6 overpayment of tax. If the carrier also reimburses the dealer for tax he has paid, then the dealer is not entitled to a tax refund.~~

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.06(1), 212.13(2), 212.17(1), (2), (3), 212.18(2), 213.35, 215.26 FS. History—Revised 10-7-68, Amended 1-17-71, Revised 6-16-72, Amended 2-21-77, 9-28-78, 7-20-82, Formerly 12A-1.12, Amended 12-13-88, 2-16-93,_____.

12A-1.0144 Refund of Tax Paid on Purchases of Equipment, Machinery, and Other Materials for Renewable Energy Technologies.

~~(1) Who May Claim the Refund. Any applicant who has obtained a written certification issued by the Department of Agriculture and Consumer Services is eligible for a refund. The refund is based on Florida sales and use taxes previously paid on:~~

~~(a) Materials used in the distribution of biodiesel (B10-B100) and ethanol (E10-E100), and other renewable fuels, including fueling infrastructure, transportation, and storage for these fuels; and,~~

~~(b) Gasoline fueling station pump retrofits for biodiesel (B10-B100), ethanol (E10-E100), and other renewable fuel distributions.~~

~~(2) Applying for the refund.~~

~~(a) To receive a refund of Florida sales and use taxes previously paid on eligible items, taxpayers must first file an application with the Department of Agriculture and Consumer Services.~~

~~(b) A Renewable Energy Technologies Sales Tax Return Application may be obtained by contacting the Office of Energy, Department of Agriculture and Consumer Services, 600 South Calhoun Street, Suite 251, Tallahassee, Florida 32399-0001, by telephone (850)617-7470, or by e-mail at Energy@FreshFromFlorida.com.~~

~~(3) Obtaining the refund.~~

~~(a) To obtain a refund of Florida sales and use tax previously paid on eligible items, the applicant must file a completed Application for Refund Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.), along with a copy of the written certification, with the Department of Revenue. Form DR-26S must be filed within 6 months from the date of the written certification issued by the Department of Agriculture and Consumer Services. Form DR-26S, with a copy of the certification letter, should be mailed to:~~

~~Florida Department of Revenue~~

~~Refunds Process~~

~~P.O. Box 6490~~

~~Tallahassee, Florida 32314-6490.~~

~~(b) The amount of a refund claim is limited to the amount approved and certified by the Florida Department of Agriculture and Consumer Services.~~

~~(c) A refund will be issued within 30 days after the refund application is determined to be complete and the amount of the refund due is approved by the Department of Revenue.~~

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.08(7)(hhh), 213.255 FS. History—New 1-17-13, Repealed.

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) through (b) No change.

Form Number	Title	Effective Date
(2)(a) DR-1	Florida Business Tax Application (R. ____ 4 /15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04849)	<u>01/18</u> 01 /15
(b) DR-1N	Instructions for Completing the Florida Business Tax Application (Form DR-1) (R. ____ 4 /15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04851)	<u>01/18</u> 01 /15
(c)	No change	
(3) through (12)	No change.	
(13)(a) DR-95A	Schedule of Florida Sales or Use Tax Credits Claimed on Tangible Personal Property Repossessed (R. 04/95)	06/01

(b) DR-95B

Schedule of ~~Florida Sales or Use~~ Tax Credits

01/1806/01

Claimed on Repossessed Tangible Personal

Property Motor Vehicles (R. ____ ~~12/09~~)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-__)

(14) through (19) No change.

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 213.755, 215.26(2), 219.07, 288.1258, 290.00677, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History-New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5,16,_____.



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

DR-1N
R. 01/18

Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

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
- Prepaid wireless E911 fee
- Severance taxes
- Miami-Dade County Lake Belt Fees
- Communications services tax
- Solid waste fees and surcharge
- Reemployment tax
- Gross receipts tax on electrical power and gas
- Documentary stamp tax
- Gross receipts tax on dry-cleaning

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 K 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. 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 website, **floridarevenue.com**. 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 website.

Service Center locations and telephone numbers are listed at floridarevenue.com/taxes/servicecenters.

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, J, & K 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, J, & K 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.

Sales Tax and Prepaid Wireless E911 Fee - Complete sections A, C, J, & K if your business activities include:

- Selling prepaid calling arrangements, prepaid phone cards, or prepaid wireless services that allow the user to interact with 911 emergency services.

Solid Waste Fees and Surcharge - Complete sections A, D, J, & K 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).

Reemployment Tax (formerly Unemployment Tax) - Complete sections A, E, J, & K 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, F, J, & K if your business activities include:

- Selling communications services (e.g., 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.
- Purchasing services to integrate into prepaid calling arrangements.

Documentary Stamp Tax - Complete sections A, G, J, & K 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, H, J, & K 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, I, J, & K 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.
- **Sales tax and prepaid wireless E911 fee:** 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, a *Florida Annual Resale Certificate* will accompany the *Certificate of Registration*.

What is a *Florida Annual Resale Certificate*? The Department issues *Florida Annual Resale Certificates* to active, registered sales tax and communications services tax dealers. The *Florida Annual Resale Certificate* allows businesses to make tax-exempt purchases from their suppliers, provided the item or service is purchased for resale. 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 *Florida 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 website or contact Taxpayer Services.
2. Complete and return this application to the Florida Department of Revenue.
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

1. **Reason for submitting application and dates.** Review the explanations below and choose your reason for submitting this

Section A - Reason for Applying and Applicant Information

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 Florida address of the rental property. Listing a private mailbox, post office box, or rural route address is not permitted.

7. **Email address:** Provide an email address we may use to contact you regarding this registration. If you would like to receive tax information and filing reminders by email, go to **floridarevenue.com/dor/subscribe**

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 website 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 website at **floridarevenue.com** 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.

- a. Sole proprietorship: An unincorporated business owned by one individual person; this does not include a business jointly owned/operated by a married couple.
- b. 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.
- c. 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.**
- d. 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.**
- e. Business trust: An entity created under an agreement of trust for the purpose of conducting a business for profit (includes real estate investment trusts).
- f. Non business trust/Fiduciary: An entity created by a grantor for the specific benefit of a designated entity or individual.
- g. Estate: An entity that is created upon the death of an individual, consisting of that individual's real and/or personal property.
- h. 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' website 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 website, www.census.gov/eos/www/naics to search the North American Industry Classification System code.

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 Sales Tax and the Prepaid Wireless E911 Fee

Answer Question 24.

Section D - Activities Subject to Solid Waste Fees & Surcharge

Answer Questions 25-27. If you produce or import perchloroethylene, you must also complete a *Florida Fuel or Pollutants Tax Application* (Form DR-156).

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

Answer Question 28 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 F - Activities Subject to Communications Services Tax

Answer Question 40 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

42. 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.

43. If you use multiple databases, you may be eligible for both collection allowances. If you will file separate returns for each type of database, check the box below. If you have more than one customer database and use different methods to assign customer locations to taxing jurisdictions, you will need to file two separate communications services tax returns to maximize your collection allowance.

Two collection allowance rates are available.

- If you checked boxes 1, 4 or 5 in Question 42, you are eligible for a .75 percent (.0075) collection allowance.
- If you checked box 6 in Question 42, you are eligible for a .25 percent (.0025) collection allowance.
- If you checked box 2 in Question 42, 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 42, 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.

Collection allowance for dealers with multiple databases:

- If all databases are certified or a ZIP+4 method is used, 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 G - Activities Subject to Documentary Stamp Tax

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 Gross Receipts Tax on Electrical Power and Gas

Answer Question 46 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

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

Answer Question 47 to determine if you should continue through this section or skip to the next.

Section J - 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 website at floridarevenue.com.

Section K - 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 Acknowledgement, 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

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 and other documentation

Bring or mail the completed and signed application 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 website at:
floridarevenue.com

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

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

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Taxpayer Service Center addresses and telephone numbers can be found on our website
floridarevenue.com/taxes/servicecenters



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

DR-1N
R. 01/18

Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

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
- Prepaid wireless E911 fee
- Severance taxes
- Miami-Dade County Lake Belt Fees
- Communications services tax
- Solid waste fees and surcharge
- Reemployment tax
- Gross receipts tax on electrical power and gas
- Documentary stamp tax
- Gross receipts tax on dry-cleaning

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 K 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 website, **floridarevenue.com**. 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 website.

Service Center locations and telephone numbers are listed at **floridarevenue.com/taxes/servicecenters**.

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, J, & K 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, J, & K 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.

Sales Tax and Prepaid Wireless E911 Fee - Complete sections A, C, J, & K if your business activities include:

- Selling prepaid calling arrangements, prepaid phone cards, or prepaid wireless services that allow the user to interact with 911 emergency services.

Solid Waste Fees and Surcharge - Complete sections A, D, J, & K 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).

Reemployment Tax (formerly Unemployment Tax) - Complete sections A, E, J, & K 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, F, J, & K if your business activities include:

- Selling communications services (e.g., 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.
- Purchasing services to integrate into prepaid calling arrangements.

Documentary Stamp Tax - Complete sections A, G, J, & K 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, H, J, & K 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, I, J, & K 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.
- **Sales tax and prepaid wireless E911 fee:** 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, a *Florida Annual Resale Certificate* will accompany the *Certificate of Registration*.

What is a *Florida Annual Resale Certificate*? The Department issues *Florida Annual Resale Certificates* to active, registered sales tax and communications services tax dealers. The *Florida Annual Resale Certificate* allows businesses to make tax-exempt purchases from their suppliers, provided the item or service is purchased for resale. 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 *Florida 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 website or contact Taxpayer Services.
2. Complete and return this application to the Florida Department of Revenue.
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

1. **Reason for submitting application and dates.** Review the explanations below and choose your reason for submitting this

Section A - Reason for Applying and Applicant Information

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 Florida address of the rental property. Listing a private mailbox, post office box, or rural route address is not permitted.

7. **Email address:** Provide an email address we may use to contact you regarding this registration. If you would like to receive tax information and filing reminders by email, go to **floridarevenue.com/dor/subscribe**

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 website 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 website at **floridarevenue.com** 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.

- a. Sole proprietorship: An unincorporated business owned by one individual person; this does not include a business jointly owned/operated by a married couple.
- b. 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.
- c. 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.**
- d. 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.**
- e. Business trust: An entity created under an agreement of trust for the purpose of conducting a business for profit (includes real estate investment trusts).
- f. Non business trust/Fiduciary: An entity created by a grantor for the specific benefit of a designated entity or individual.
- g. Estate: An entity that is created upon the death of an individual, consisting of that individual's real and/or personal property.
- h. 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' website 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 website, www.census.gov/eos/www/naics to search the North American Industry Classification System code.

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 Sales Tax and the Prepaid Wireless E911 Fee

Answer Question 24.

Section D - Activities Subject to Solid Waste Fees & Surcharge

Answer Questions 25-27. If you produce or import perchloroethylene, you must also complete a *Florida Fuel or Pollutants Tax Application* (Form DR-156).

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

Answer Question 28 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 F - Activities Subject to Communications Services Tax

Answer Question 40 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

42. 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.

43. If you use multiple databases, you may be eligible for both collection allowances. If you will file separate returns for each type of database, check the box below. If you have more than one customer database and use different methods to assign customer locations to taxing jurisdictions, you will need to file two separate communications services tax returns to maximize your collection allowance.

Two collection allowance rates are available.

- If you checked boxes 1, 4 or 5 in Question 42, you are eligible for a .75 percent (.0075) collection allowance.
- If you checked box 6 in Question 42, you are eligible for a .25 percent (.0025) collection allowance.
- If you checked box 2 in Question 42, 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 42, 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.

Collection allowance for dealers with multiple databases:

- If all databases are certified or a ZIP+4 method is used, 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 G - Activities Subject to Documentary Stamp Tax

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 Gross Receipts Tax on Electrical Power and Gas

Answer Question 46 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

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

Answer Question 47 to determine if you should continue through this section or skip to the next.

Section J - 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 website at floridarevenue.com.

Section K - 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 Acknowledgement, 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

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 and other documentation

Bring or mail the completed and signed application 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 website at:
floridarevenue.com

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

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

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Subscribe to our tax publications to receive due date reminders or an email when we post:

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- Proposed rules, notices of rule development workshops, and more.

Go to **floridarevenue.com/dor/subscribe**

Taxpayer Service Center addresses and telephone numbers can be found on our website
floridarevenue.com/taxes/servicecenters

Date

INSTRUCTIONS FOR COMPLETING FORM DR-95B

Any business registered with the Florida Department of Revenue as a sales and use tax dealer may use Form DR-95B to calculate the amount of tax credit or tax refund due on the unpaid balance of a financing contract for repossessed tangible personal property when the business:

- sells tangible personal property under a retail installment, title loan, conditional sale, contract with a retention of title provision, or similar financing contract;
- retains a security interest in the property that was sold (through a financing agreement entered into directly with the purchaser or, when financed by a financing institution, the business becomes liable for the outstanding debt at the time of repossession);
- paid sales tax, plus applicable discretionary sales surtax, on the sales price of the property to the Florida Department of Revenue; and
- repossesses the financed property.

The amount of tax credit or tax refund due is based on the ratio that the total tax has in relation to the unpaid balance of the sales price, excluding finance or other nontaxable charges. **A tax credit or tax refund must be claimed within 12 months following the month in which the property is repossessed.**

The registered business that paid the tax and applicable surtax to the Department may claim a credit on a *Sales and Use Tax Return* (Form DR-15) or apply for a refund by submitting an *Application for Refund – Sales and Use Tax* (Form DR-26S) to the Florida Department of Revenue. When taking a credit on your return, the completed schedule must be maintained in your books and records. When applying for a refund, attach this completed schedule to Form DR-26S, along with the information and documentation required on Form DR-26S, and maintain a copy of the schedule and the refund application in your books and records.

Column by Column Instructions

Column 1 Customer's Name

Enter the name of each customer from whom financed tangible personal property was repossessed.

Column 2 Description of Property

Enter a description of each item of tangible personal titled property listed. For motor vehicles, boats, and aircraft, include the year, make, model number, and the VIN, serial, or hull number.

Column 3 Date Tax and Surtax Paid

Enter the date the sales and use tax, plus any applicable discretionary sales surtax, was paid to the Florida Department of Revenue on each item of property listed.

Column 4 Amount of Tax and Surtax Paid

Enter the amount of sales tax and surtax paid on each item listed.

Column 5 Amount of Purchase Price Less Trade-In

Enter the sales price of each item listed, less any trade-in credit taken at the time of sale. Include all charges subject to sales and use tax, plus any applicable discretionary sales surtax, at the time of sales. Do not include nontaxable charges, such as interest or penalty charges.

Column 6 Amount of Purchase Price Less Trade-In and Cash Down Payment

For each item listed, enter the sales price less the amount of any trade-in credit and cash down payment at the time of sale.

Column 7 Number of Payments Due Under Financing Agreement

For each item listed, enter the total number of payments due under the retail installment, title loan, conditional sale, contract with a retention of title provision, or similar financing contract for the item purchased.

Column 8 Prorated Payment Amount

For each item listed, divide the amount in Column 6 by the amount in Column 7 to calculate the prorated payment for the item. Enter the result in Column 8.

Column 9 Rate Factor

For each item listed, divide the amount in Column 4 by the amount in Column 5 to calculate the sales and use tax and surtax rate at time of purchase. Enter the calculated rate in Column 9.

Column 10 Total Number Payments Remaining Due

For each item listed, subtract any late penalties paid on the account from the total amount paid on the account. Divide the result by the amount of the monthly payment due under the financing contract (amount due when paid timely). Subtract the calculated number from the total number of payments due under the financing contract to calculate the number of payments remaining due. Enter the result in Column 10.

Total number of payments that remain due. Divide the total amount paid on the account, less late filing penalties paid, by the monthly payment amount. Subtract this number from the total number of payments due. The result is the number of payments that remain due.

Column 11 Amount of Tax Credit or Tax Refund

For each item listed, multiply the number in Column 8 by Column 9 by Column 10 and enter the result in Column 11. This amount is the amount of tax credit or tax refund due on the repossessed item.

Column 12 Date of Repossession

For each item listed, enter the date (day, month, and year) the property was repossessed.

CONTACT US

Information, forms, and tutorials are available on the Department's website: **floridarevenue.com**

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, visit **floridarevenue.com**, select "CONTACT," then select "Taxpayer Service Centers."

For written replies to tax questions, write to:

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

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STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-16.008

12A-16.008 Public Use Forms.

(1) through (2) No change.

(3) DR-15SWN Instructions for DR-15SW Solid Waste and 01/18 07/15
Surcharge Returns (R. 01/18 04/15)
(http://www.flrules.org/Gateway/reference.asp?No=Ref-05595_____)

(4) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606,
212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185 FS. History—New 11-14-89, Amended
7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, 9-28-04, 6-28-05, 7-25-06, 4-5-07, 1-1-08, 1-27-09,
1-11-10, 1-12-11, 1-25-12, 1-20-14, 7-28-15,_____.



DR-15SWN
R. 01/18

Rule 12A-16.008
Florida Administrative Code
Effective 01/18

Use this return to Report:

- ▶ Dry-Cleaning Gross Receipts Tax Due
- ▶ New Tire Fees Due
- ▶ Lead-Acid Battery Fees Due
- ▶ Rental Car Surcharge Due

Complete the Back of the Return FIRST!

Dry-Cleaning Gross Receipts														
A. Dry-Cleaning Gross Receipts														
B. Less Exempt Receipts														
C. Taxable Gross Receipts														

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer _____ Date _____ Telephone # _____

Signature of Preparer _____ Date _____ Telephone # _____

1. Dry-Cleaning Gross Receipts Tax Due -
Multiply Taxable Gross Receipts by 2% (.02)
and enter this amount on Line 1

2. New Tire Fees Due

3. Lead-Acid Battery Fees Due

4. Rental Car Surcharge Due

5. Total Amount Due -
Bring amount to Line 5 on front of return.

**The amount due (Line 5)
on the back of the return is
entered on Line 5 on the front
of the return.**

Solid Waste and Surcharge Return

Certificate Number

Reporting Period

HD/PM DATE: / /

DR-15SW
R. 01/15

Be sure to use the correct tax return for each reporting period.

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

5. Total tax, fees, and surcharges due (from Line 5 on reverse side)						
6. Less credits						
7. Net amount due						
8. Plus penalty						
9. Plus interest						
10. Amount due with return						

Due:

Late After:

☐ Check here if payment was made electronically.

The amount of credits (Line 6) cannot be more than the tax, fees, and surcharges due (Line 5).

Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

Subscribe today at: floridarevenue.com/dor/subscribe

Due Dates, Electronic Filing and Payment, and Other Filing Information

Due Dates: Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your return must be received electronically, postmarked, or hand delivered on the first business day following the 20th. **You must file a return for each reporting period, even if no solid waste taxes, fees, or surcharges are due.**

Electronic Filing and Payment: You can file and pay solid waste taxes, fees, and surcharges by using the Department's website or you may purchase software from a software vendor. If you would like to voluntarily file and pay solid waste taxes, fees, and surcharges electronically, you may do so. Solid waste taxpayers who paid **\$20,000 or more** in solid waste taxes, fees, and surcharges during the most recent state fiscal year (July through June) **are required** to file and pay solid waste taxes, fees, and surcharges electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit the Department's website at: floridarevenue.com. After you complete your electronic enrollment, additional instructions on electronic filing will be mailed to you.

Due Dates for Initiating Electronic Payments: To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m., ET, on the business day prior to the 20th**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit: floridarevenue.com/forms, select the e-Services section, and then select the current year *Florida e-Services Calendar of Due Dates* (Form DR-659).

No Tax Due?

You must file a tax return for each reporting period, even if no solid waste tax, fees, or surcharges are due. If no taxes, fees, or surcharges are due, enter "0" on Line 10, "Amount due with return."

Due Date Reminders: If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit: floridarevenue.com/dor/subscribe. Electronic filers will receive due date reminders without using the subscription service.

Amended replacement returns: If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. Your amended return will replace any return you previously filed for the same reporting period. It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit the Department's website at: floridarevenue.com to submit your amended return electronically and pay any additional tax due or report an overpayment.

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit: floridarevenue.com/forms, select the Solid Waste and Surcharge section, and select the return that you need. **Write your certificate number, reporting period, business name, and address on the return.**

- Write "Amended replacement" on the return you use. (see example below)
- Enter the correct information on Lines 1-10.

Your amended return may result in an overpayment or an additional amount due. If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 10 of the amended return will not match any overpayment or any additional amount due. You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

Checks or Money Orders (NO Cash): Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

Mailing Your Returns and Payments: If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

If you need to replace lost or damaged returns or coupon books, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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

If you want 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 and your certificate number in any written correspondence you mail to the Department.

If you cancel your account or sell your business, you must **file a final return and pay all applicable taxes** within **15 days** after

closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

Submit a new registration (online or paper) if you:

- move your business location from one Florida county to another (does not apply to accounts for the dry-cleaning gross receipts tax);
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Explanation of Taxes, Fees, and Surcharges Reported on the DR-15SW

Gross Receipts Tax on Dry-Cleaning/Laundrying: A gross receipts tax is imposed on every dry-cleaning and dry drop-off facility engaged in the business of dry-cleaning or laundrying clothing and other fabrics, and providing coin-operated dry-cleaning machines in Florida. This tax is not imposed on the receipts received from coin-operated laundry machines or on laundry done on a wash, dry, and fold basis.

New Tire Fee: The new tire fee is imposed on dealers making retail sales of new motor vehicle tires, including those sold to governmental entities or tax-exempt entities, when such sales are made within Florida. The fee is due whether the tire is sold separately or as a component part of the vehicle. The fee must be separately stated on the sales receipt or invoice and included in the total amount subject to sales tax.

Lead-Acid Battery Fee: The lead-acid battery fee is imposed on dealers making retail sales of new and remanufactured lead-acid batteries, including those sold to governmental entities, or tax-exempt entities, when such sales are made within Florida. The fee applies to new and remanufactured batteries for use in motor vehicles (on-road or off-road), vessels, or aircraft. The fee is due whether the battery is sold separately or as a component part of the vehicle, vessel, or aircraft. If the dealer passes this fee along to the purchaser as a cost item, the dealer must separately state the fee on the sales receipt or invoice and include it in the total amount subject to sales tax.

Rental Car Surcharge: The rental car surcharge is imposed on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers. The surcharge does not apply to the lease or rental of motorcycles, mopeds, trucks, trailers, recreational vehicles, or van conversions. The lease or rental is exempt from the surcharge when the purchaser issues a sales tax exemption certificate to lease or rent the motor vehicle exempt from sales tax.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, even when the vehicle is licensed outside Florida.

A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours. If the member uses the motor vehicle for 24 hours or more in a single usage, the \$2 per day surcharge applies.

Report the Surcharge by County (DR-15SWS Schedule):

Florida law requires dealers to report the rental car surcharge by the county where the lessee picks up the passenger motor vehicle. If you have multiple business locations at which you lease or rent motor vehicles designed to accommodate less than nine passengers, you must have a separate *Certificate of*

Registration for each business location and report the rental car surcharge due for that business location.

Complete Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, when:

- You lease or rent a vehicle from your business location in one Florida county and your customer picks up the vehicle in another Florida county. Use Form DR-15SWS to report the surcharge in the county where the vehicle is picked up.
- You have no business locations in Florida and you lease a vehicle for 12 months or longer that is registered, licensed, or titled in Florida. Use Form DR-15SWS to report the surcharge in the county where the residence address of the lessee identified on the vehicle registration, license, or title is located.

On Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, enter the rental car surcharge by the county where the surcharge is attributed. Total the surcharge due for all counties and enter the total amount on the Rental Car Surcharge Due line (Line 4) on the back of the DR-15SW, *Solid Waste and Surcharge Return*.

Dealers who electronically file their returns (DR-15SW) will complete the DR-15SWS schedule electronically.

Line-by-Line Instructions for Completing the DR-15SW

Complete the back of the return first.

Dry-Cleaning Gross Receipts

A: Dry-Cleaning Gross Receipts

Enter the total charges imposed by dry-cleaning and dry drop-off facilities for laundrying and dry-cleaning clothing and other fabrics (including coin-operated dry-cleaning machines) during the reporting period on Line A. Do not include charges imposed for coin-operated laundry machines or laundry done on a wash, dry, and fold basis.

B: Less Exempt Receipts

Enter the total exempt receipts from other dry-cleaning and dry drop-off facilities that issued you a resale certificate to buy laundrying or dry-cleaning services for the purpose of reselling those same services on Line B.

C: Taxable Gross Receipts

Subtract exempt receipts (Line B) from dry-cleaning gross receipts (Line A) and enter the amount of taxable gross receipts on Line C.

Line 1 Dry-Cleaning Gross Receipts Tax Due

Multiply the taxable gross receipts on Line C by 2% (taxable gross receipts \times .02) and enter the dry-cleaning gross receipts tax due on Line 1.

Line 2 New Tire Fees Due

Enter the total amount of new tire fees due during the reporting period on Line 2. The new tire fee is imposed at the rate of \$1 per tire on each new tire sold at retail in Florida. Do not include the new tire fees that were refunded to customers who returned the new tire and received a refund of the total sales price of the tire.

Line 3 Lead-Acid Battery Fees Due

Enter the total amount of lead-acid battery fees due during the reporting period on Line 3. The lead-acid battery fee is imposed at the rate of \$1.50 per battery

on each new or remanufactured battery sold at retail in Florida. Do not include the lead-acid battery fees that were refunded to customers who returned the battery and received a refund of the total sales price of the battery.

Line 4 Rental Car Surcharge Due

Enter the total amount of rental car surcharge due during the reporting period on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers on Line 4.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, and the use of a motor vehicle by a member of a car-sharing service for 24 hours or longer in a single usage. A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours.

Line 5 Total tax, fees, and surcharges due

Add lines 1 through 4 and enter the total on Line 5 on the back of the return. Bring the total from Line 5 on the back of the return to Line 5 on the front of the return.

Line 6 Less credits

Enter the total amount of allowable deductions, including credit memos issued by the Department on Line 6.

You will not receive a credit if the total amount of credit (Line 6) is greater than the total tax, fee, and surcharges due (Line 5). If the total amount of credit is greater than the total tax, fee, and surcharges due, reduce the amount of credits claimed to equal the total tax, fee, and surcharges due. You may report the remaining amount of credits (not to exceed the total tax, fee, and surcharges due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 7 Net amount due

Enter the result of Line 5 minus Line 6 on Line 7.

Line 8 Plus penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50, or
- 10% of the net amount due on Line 7.

If your return or payment is late, the minimum penalty is \$50, **even if you file a late return with no tax due.**

Line 9 Plus interest

If your payment is late, you owe interest on the "Net amount due" (Line 7). Florida law provides a floating rate of interest for late payments of taxes, fees, and surcharges due. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department's website.

Line 10 Amount due with return

Enter the total of Lines 7, 8, and 9.

Electronic payment check box: If you make your payment electronically, check the box on the front of the return.

Signature(s): Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

Contact Us

Information, forms, and tutorials are available on the Department's website: **floridarevenue.com**

To speak with a Department representative, or if you need to replace a lost or damaged return or coupon book, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

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

To find a **taxpayer service center** near you, visit:
floridarevenue.com/taxes/servicecenters

Subscribe to receive Updates by Email from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at: **floridarevenue.com/dor/subscribe**

Educational Tax Webinars

The Department of Revenue is proud to partner with SCORE to provide Florida businesses with resources needed to be successful. SCORE is a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. Visit the Department's Taxpayer Education web page for additional information and available webinars at: **floridarevenue.com/taxes/education**

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-7
SEVERANCE TAXES, FEES, AND SURCHARGES
AMENDING RULES 12B-7.030 and 12B-7.031

12B-7.030 Miami-Dade County Lake Belt Mitigation Fee ~~and Water Treatment Plant Upgrade Fee.~~

(1) The Miami-Dade County Lake Belt mitigation fee is ~~and the water treatment plant upgrade fee are~~ imposed on each ton of limerock and sand extracted by any person who engages in the business of extracting limerock or sand within the areas and sections provided in Section 373.41492, F.S. The per-ton mitigation fee is ~~and water treatment plant upgrade fee are~~ at the rates provided in Sections 373.41492(2) ~~and (5)~~, F.S.

(2) The fees ~~are~~ is to be reported to the Department on the Miami-Dade County Lake Belt Mitigation ~~and Water Treatment Plant Upgrade Fees Tax~~ Return (Form DR-146, incorporated by reference in Rule 12B-7.031, F.A.C.).

(3)(a) Except as provided in Rule Chapter 12-24, F.A.C., the payment and the Miami-Dade County Lake Belt Mitigation ~~and Water Treatment Plant Upgrade Fees Tax~~ Return must be delivered to the Department or be postmarked on or before the 20th day of the month following the month of the taxable transaction to avoid penalty and interest for late filing. If the 20th day falls on a Saturday, a Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For this purpose, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday, as this term is defined in

Chapter 682, F.S., and section 7503, Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to section 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) Electronic filing of payments and returns must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C., when:

1. Payment of the fee is required to be made by electronic means;
2. Any return for reporting fees is required to be submitted by electronic means; or
3. No fee is due with a return for reporting fees.

(4) Persons who are required to make a return or to pay the mitigation fee ~~or the water treatment upgrade fees~~ imposed under Section 373.41492, F.S., and administered under the provisions of Chapter 212, F.S., and fail to do so will be subject to penalties, as provided in Section 212.12(2), F.S., and to the interest imposed on deficiencies established under Section 213.235, F.S., and Rule 12-3.0015, F.A.C. Guidelines are provided in subsection (4) of Rule 12A-1.056, F.A.C.

Rulemaking Authority 211.33(6), 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 211.30, 211.31, 211.3103, 211.3106, 211.33, 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History—New 10-1-03, Amended 9-28-04, 11-6-07, _____.

12B-7.031 Public Use Forms.

(1)(a) No change.

(b) Copies of this form and instructions are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's ~~website~~ ~~Internet site~~ at www.floridarevenue.com/forms ~~myflorida.com/dor/forms~~; or, 2) calling the Department at ~~850-488-6800~~ ~~1(800)352-3671~~ Monday through Friday (~~excluding holidays~~), ~~8:00 a.m. to 7:00 p.m.~~ (~~Eastern Time~~); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) DR-146	Miami-Dade County Lake Belt Mitigation and Water Treatment Upgrade Fees Tax Return (R. 01/18 16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____06335)	07/18 01/16

Rulemaking Authority 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History—New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09, 1-11-16,_____.



Miami-Dade County Lake Belt Mitigation Fees Return

DR-146
R. 07/18

Rule 12B-7.031

Florida Administrative Code
Effective XX/XX

Mail to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Name and address if not preprinted:

Certificate # :
Business Partner # :
Contract Object # :
FEIN :
Collection Period :

Return Due:

Late After:

A return must be filed even if no tax is due or EFT payment has been sent.

Who Must File a Return?

Any lime rock or sand miner, or its subsidiary or affiliate, who extracts and sells lime rock or sand product from within the Miami-Dade County Lake Belt Area and Township is required to file this return.

What Fees are Paid on this Return?

This form is used to calculate the Miami-Dade County Lake Belt Mitigation Fee. This fee is imposed on each ton of lime rock and sand extracted in its raw, processed, or manufactured form from within the Miami-Dade County Lake Belt Area and Township. A lime rock or sand miner, or its subsidiaries or affiliates, who sells lime rock or sand products is required to collect the mitigation fee and forward the proceeds to the Department of Revenue.

Instructions for filing this tax return.

Line 1: Enter the total tons of limerock and sand extracted and sold or transferred during the collection period.

Line 2: The fee rate is printed on Line 2 of the return.

Line 3: Multiply Line 1 by Line 2 and enter the result.

Line 4: Less DOR Credit Memo. Enter the amount of any mitigation and water treatment plant upgrade fee credit memos issued by the Department.

Line 5: Fee Due. Enter the result of Line 3 minus Line 4.

Line 6: Plus Penalty. If you are late filing your return or paying the fees due, add a late penalty of 10 percent of the amount owed, but no less than \$50. The \$50 minimum penalty applies even if a "zero return" is filed.

Line 7: Plus Interest. Calculate interest from the LATE AFTER date on the front of the tax return until the date the tax return will be postmarked by the U.S. Postal Service or hand delivered to the Department. A floating rate of interest applies to underpayments and late payments. The rate is updated January 1 and July 1 of each year. For current and prior period interest rates, check the Department's website or contact Taxpayer Services.

Line 8: Total Due with Return. Enter the total of Lines 5, 6, and 7 on Line 8. This is the amount you owe. Make your check or money order payable to the Florida Department of Revenue.

Information, forms, and tutorials are available on our website.

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

Detach coupon and return with payment

Florida Department
of Revenue

Miami-Dade County
Lake Belt Mitigation Fees Return

Certificate Number

Collection Period

--	--

1. Tons of Limerock and Sand
Extracted and Sold or
Transferred

2. Fee Rate (see instructions)

3. Total (Line 1 times Line 2)

4. Less DOR Credit Memo

5. Fee Due (Line 3 - Line 4)

6. Plus Penalty
(see instructions for Rates)

7. Plus Interest
(see Instructions for rates)

8. Total Due with Return
(Add Lines 5, 6, and 7)

DOR USE ONLY
postmark or hand delivery date

DR-146
R. 07/18



Due:
Late After:

☐ Check here if payment
was made electronically.

DR-146

Do not write in this space.

When is the tax return due and payable?

Returns and payments are due by the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your return must be postmarked or hand delivered to the Department on the first day of business following the 20th. You must file a tax return, even if no tax is due. Late-filed returns are subject to penalty and interest.

Taxpayers who pay tax electronically can find payment due date calendars (DR-659) and other e-Services program information on the Department's website.

Sign and date the tax return. The return must be signed by a person who is authorized to sign on behalf of the provider.

Mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

Electronic Funds Transfer (EFT): Florida law requires certain taxpayers to pay taxes and file tax returns electronically. For information about electronic payment and filing requirements and procedures or to enroll, go to the Department's website www.floridarevenue.com

Information and forms are available on our website.

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For written replies to tax questions, write to:
Taxpayer Services – MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Change of Information - Miami-Dade County Lake Belt Mitigation Fees

☐ The legal entity changed on ____/____/____. **If you change your legal entity and are continuing to do business in Florida, you must notify the Department of any changes by calling Taxpayer Services at 850-488-8600, Monday through Friday (excluding holidays).**

☐ The business was closed permanently on ____/____/____. (The Department will cancel your certificate number as of this date.)
Are you a corporation/partnership required to file a corporate income tax return? ☐ Yes ☐ No

☐ The business will close/was closed temporarily on ____/____/____. I plan to reopen on ____/____/____. ☐ This year only
Forwarding Address: _____ or
City: _____ State: _____ ZIP: _____ Recurring every year

☐ The business was sold on ____/____/____. The new owner information is:
Name of New Owner: _____ Telephone Number of New Owner: (____) _____
Mailing Address of New Owner: _____
City: _____ County: _____ State: _____ ZIP: _____

Certificate Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

FEIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Business Partner Number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

► Signature of Taxpayer (Required): _____ Date: _____ Telephone Number: (____) _____

Detach coupon and return with payment

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer _____ Date _____

Signature of Preparer _____ Date _____