

**Florida Department of Revenue
Tax Information Publication**

TIP 03A01-14

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Certificates of Registration for Inactive Accounts

The records of this office indicate that you are reporting the sales and use taxes for one or more inactive sales and/or use tax accounts.

Earlier this year, the Department of Revenue began moving all sales tax accounts into a new, integrated tax system. The **System for Unified Taxation (SUNTAX)** provides a "one-stop shop" for sales tax accounts.

In order to move sales tax accounts into this new system, **we assigned each taxpayer account a new sales tax certificate number**. Some accounts may have been converted prior to this time. The examples below show the format for a previous and a **new** sales tax certificate number.

Old Sales Tax Certificate Number Format 11-22-333333-44-5

NEW Sales Tax Certificate Number Format 11-8123456789-0

For this reason we are enclosing a new Certificate of Registration for each of the inactive accounts for which you are filing and reporting sales and/or use taxes under another primary active account number. These may be accounts that have elected to allow you to collect and remit their taxes, such as real property rentals and transient property rentals; or these may be accounts that are inactive because they are being reported under a primary county control active account for each Florida county in which you have taxable transactions.

If you are collecting and reporting taxes for property you manage for a separate legal entity, then you may want to forward the Certificate(s) of Registration to them. The Certificate is their proof that they are registered with the Florida Department of Revenue. On the other hand, if you are the owner of the

inactive accounts, then you should place the Certificate at each business location.

Since all of these accounts are on an inactive reporting status, they WILL NOT receive an Annual Resale Certificate.

We feel certain the addition of the SUNTAX System will enable us to provide quick and efficient service and will also help us properly administer tax laws more fairly, uniformly and effectively.

If you have any questions feel free to call us at 800-352-3671 (toll-free) or direct at 850-488-6800.

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor. Or call Taxpayer Services, 8:00 a.m., to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Hearing- or speech-impaired persons should call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.