



APPLICATION TO COLLECT AND/OR REPORT TAX IN FLORIDA

- SALES TAX
 - USE TAX
 - SOLID WASTE FEES
 - UNEMPLOYMENT TAX
 - GROSS RECEIPTS TAX
 - DOCUMENTARY STAMP TAX
 - COMMUNICATIONS SERVICES TAX
- DR-1
R. 08/01
INET

Who must apply?

You may be required to register to collect, accrue, and remit the tax(es) or fees listed below if you are engaged in any of the activities listed beneath the tax or fee.

Sales Tax

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals/admissions, amusement machine receipts, or vending machine receipts for all taxable items.
- Repair or alteration of tangible personal property.
- Leases or licenses to use commercial real property (includes management companies).
- Rental of transient (six months or less) living or sleeping accommodations (includes management companies).
- Sales or rental of self-propelled, power-drawn, or power-driven farm equipment.
- Sales of electric power or energy.
- Sales of prepaid telephone calling cards.
- Sales of commercial pest control services, nonresidential building cleaning services, commercial/residential burglary and security services, or detective services.
- Sales of secondhand goods.

Use Tax

- Any taxable purchases, including farm equipment, that were not taxed by the seller at the time of purchase.
- Any purchases originally for resale, but later used or consumed by your business or for personal use.
- Use of dyed diesel fuel for off-road purposes.

Solid Waste Fees

- Sales of new tires for motor vehicles.
- Sales of new or remanufactured lead-acid batteries.
- Rental or lease of motor vehicles to others.

Unemployment Tax

- Disbursing a \$1,500 quarterly payroll or employing at least one worker for 20 weeks in a calendar year.
- Applicant is a governmental entity.
- Holding a section 501(c)(3) exemption from federal income tax and employing four or more workers for 20 weeks in a calendar year.

Continued on reverse

FLORIDA DEPARTMENT OF REVENUE SERVICE CENTERS

Alachua Service Center

14107 US Highway 441 Ste 100
Alachua FL 32615-6378
386-418-4444 (ET)

Daytona Beach Service Center

1821 Business Park Blvd
Daytona Beach FL 32114-1230
386-274-6600 (ET)

Key West Service Center

3118 Flagler Ave
Key West FL 33040-4698
305-292-6725 (ET)

Marianna Service Center

4230 Lafayette St Ste D
Marianna FL 32446-8234
850-482-9518 (CT)

Panama City Service Center

703 W 15th St Ste A
Panama City FL 32401-2238
850-872-4165 (CT)

Sarasota Service Center

Sarasota Main Plaza
1991 Main St Ste 240
Sarasota FL 34236-5934
941-361-6001 (ET)

Clearwater Service Center

Arbor Shoreline Office Park
19337 US Highway 19 N Ste 200
Clearwater FL 33764-3149
727-538-7400 (ET)

Fort Myers Service Center

2295 Victoria Ave Ste 270
Fort Myers FL 33901-3871
941-338-2400 (ET)

Lake City Service Center

2651 W US Highway 90
Lake City FL 32055-3173
386-758-0420 (ET)

Miami Service Center

8175 NW 12th St Ste 119
Miami FL 33126-1831
305-470-5001 (ET)

Pensacola Service Center

3670C N L St
Pensacola FL 32505-5217
850-595-5170 (CT)

Tallahassee Service Center

2410 Allen Rd
Tallahassee FL 32312-2603
850-488-9719 (ET)

Cocoa Service Center

2428 Clearlake Rd Bldg M
Cocoa FL 32922-5710
321-504-0950 (ET)

Hollywood Service Center

Taft Office Complex
6565 Taft St Ste 300
Hollywood FL 33024-4044
954-967-1000 (ET)

Lakeland Service Center

230 S Florida Ave Ste 101
Lakeland FL 33801-4625
863-499-2260 (ET)

Naples Service Center

The Wilson Professional Center
3200 Bailey Ln Ste 150
Naples FL 34105-8506
941-436-1050 (ET)

Port Richey Service Center

6709 Ridge Rd Ste 300
Port Richey FL 34668-6842
727-841-4407 (ET)

Tampa Service Center

Ste 100
6302 E Martin Luther King Blvd
Tampa FL 33619-1166
813-744-6344 (ET)

Coral Springs Service Center

Florida Sunrise Tower
3111 N University Dr Ste 501
Coral Springs FL 33065-5096
954-346-3000 (ET)

Jacksonville Service Center

921 N Davis St A250
Jacksonville FL 32209-6829
904-359-6070 (ET)

Leesburg Service Center

734 N 3rd St Ste 117
Leesburg FL 34748-4498
352-360-6660 (ET)

Orlando Service Center

Orlando Executive Center
5420 Diplomat Cir
Orlando FL 32810-5607
407-623-1141 (ET)

Port Saint Lucie Service Center

900 E Prima Vista Blvd Ste 300
Port Saint Lucie FL 34952-2363
561-871-7620 (ET)

West Palm Beach Service Center

2468 Metrocentre Blvd
West Palm Beach FL 33407-3199
561-640-2800 (ET)

CT—Central Time ET—Eastern Time

Central Registration

5050 W Tennessee St
Tallahassee, FL 32399-0100
850-488-9750

Tax Information Services

1-800-352-3671 (Florida Only)
850-488-6800
TDD: 1-800-367-8331

Internet Site

www.myflorida.com/dor
Tax Law Library
http://taxlaw.state.fl.us

Fax on Demand

Forms Retrieval Line
850-922-3676

Unemployment Tax (continued)

- Agricultural employer with a \$10,000 cash wage quarterly payroll, or employs five or more workers for 20 weeks in a calendar year.
- Private home or college club that paid \$1,000 in a quarter for domestic services.
- Acquired all or part of the organization, trade, business, or assets of a liable employer.
- Liable for federal unemployment taxes.
- Has corporate officers performing services for the corporation.
- Previously liable for unemployment tax in the State of Florida.

Gross Receipts Tax

- Sales of electric power or gas.
- Sales of dry-cleaning services (plants or drop-off facilities).

Documentary Stamp Tax

- Entering into written financing agreements (more than five transactions per month).
- Making title loans.
- Self-financing dealers (buy here – pay here).
- Banks, mortgage companies, and consumer finance companies.
- Promissory notes.

Communications Services Tax

NEW - For further information, visit our Internet site; also see Tax Information Publication (TIP) 01BER-01.

- Sales of communications services (telephone, paging, certain facsimile services, telex, telegram, teletype, videoconferencing, by-pass services).
- Sales of cable services.
- Sales of direct-to-home satellite services.
- Resellers (for example, pay telephones and prepaid calling arrangements).
- Operators of substitute communications systems.

What if my business has more than one location?

Sales Tax: You must complete a separate application for each location. **Gross Receipts Tax for Utilities:** You have the option of registering all locations under one account number or separately registering each location. **Documentary Stamp Tax:** You must register each location where books and records are maintained. **Communications Services Tax:** You must register 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; residential property managers may use Form DR-1C, *Application for Collective Registration for Rental of Living or Sleeping Accommodations*. Contact Central Registration at 850-488-9750 for assistance.

What will I receive from the Department once I register?

1. A *Certificate of Registration* or notification of liability for the tax(es) for which you registered.
2. Personalized returns or reports for filing, with instructions.
3. For active sales tax and communications services tax dealers, an *Annual Resale Certificate* will accompany the *Certificate of Registration*.

What is an Annual Resale Certificate?

The Department issues *Annual Resale Certificates* to active, registered sales tax dealers and communications services tax dealers. The *Annual Resale Certificate* allows businesses to make tax-exempt purchases from their suppliers, provided the item or service is purchased for resale. A copy of a current *Annual Resale Certificate* must be extended to the supplier; otherwise, tax must be paid on the transaction at the time of purchase. TIP 99A01-34 explains the resale provisions for sales and use tax. TIP 01BER-01 explains the resale provisions for communications services tax. Consult the Department's Internet site for further information. **Misuse of the Annual Resale Certificate will subject the user to penalties as provided by law.**

What are my responsibilities?

1. Complete and return this application to the Florida Department of Revenue with the applicable registration fee. IF MAILING, DO NOT SEND CASH. SEND CHECK OR MONEY ORDER.
2. Complete and file tax returns and remit the tax due. A return must be filed even if no tax is due.
3. Notify the Department if your address changes, your business entity or activity changes, you open additional locations, or you close your business.
4. Provide your certificate or account number on all returns, remittances, and correspondence.
5. Each dealer of communications services (except pay telephone operators, direct-to-home satellite dealers, and substitute communications systems operators) must complete and submit Form DR-700020, *Notification of Method Employed to Determine Taxing Jurisdiction*.

Are seminars offered?

Yes. For a schedule of upcoming seminars, visit our Internet site or call the service center nearest you.

Register Online

It's fast, easy, and secure

You can file the DR-1 application online. Go to the Department's Internet site at www.myflorida.com/dor and click on the e-Services icon. Then select "Online Registration." An interactive wizard will help you determine your tax registration requirements, guide you through an application interview, and then submit your responses to the Department in the form of an application. Before you begin, you should gather specific information about your business activities, location, and beginning dates. You may use this DR-1 application as a worksheet to prepare for your electronic registration.

After you register online, you may call the Department after noon the next business day to obtain your registration certificate number.

The Department has taken steps to ensure that the data you report electronically is just as secure as the data you report on paper. The Internet site is protected by a secure socket layer (SSL) as well as encryption and user ID (password).



SECTION A — BUSINESS INFORMATION (CONT'D.)

16. Does your business activity include (check all that apply):
- Sales of property or goods at retail (to consumers)?
 - Sales of property or goods at wholesale (to registered dealers)?
 - Sales of secondhand goods?
 - Rental of commercial real property to individuals or businesses?
 - Rental of transient living or sleeping accommodations (for six months or less)?
 - Rental of equipment or other property or goods to individuals or businesses?
 - Renting/leasing motor vehicles to others?
 - Repair or alteration of tangible personal property?
 - Charging admission or membership fees?
 - Placing and operating coin-operated amusement machines at business locations belonging to others?
 - Placing and operating vending machines at business locations belonging to others?
 - Purchasing items to be included in a finished product assembled or manufactured for sale?
 - Providing any of the following services? (Check all that apply.)
 - Pest control for nonresidential buildings
 - Cleaning services for nonresidential buildings
 - Detective services
 - Protection services
 - Security alarm system monitoring
 - Purchasing items that were not taxed by the seller at time of purchase?
 - Using dyed diesel fuel for off-road purposes?
17. What products, services, or communications services do you purchase for resale?
- _____
- _____

SECTION B — SALES AND USE TAX ACTIVITY

COIN-OPERATED AMUSEMENT MACHINES

18. Are coin-operated amusement machines being operated at your business location? If yes, answer question 19. Yes No
19. Do you have a written agreement that requires someone other than yourself to obtain amusement machine certificates for any of the machines at your location? If yes, provide their information below. Yes No

Name	Address	Telephone number
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NOTE: You must complete an *Application for Amusement Machine Certificate* (Form DR-18) if you answered YES to question 18 **and** NO to question 19.

CONTRACTORS

20. Do you improve real property as a contractor? If yes, answer questions 21-23. Yes No
21. Do you sell tangible personal property at retail? Yes No
22. Do you purchase materials or supplies from vendors located outside of Florida? Yes No
23. Do you fabricate or manufacture any building component at a location other than contract sites? Yes No

MOTOR FUEL

24. Do you sell any type of fuel or use off-road, dyed, diesel fuel? If yes, answer questions 25 and 26. Yes No
25. a. Do you make retail sales of gasoline, diesel fuel, or aviation fuel at posted retail prices? Yes No
- b. If yes to #25a, does this business exist as a marina? Yes No
- c. If yes to #25a, provide your Florida Department of Environmental Protection facility identification number for this location.
26. Do you use dyed diesel fuel for off-road purposes that was not taxed at the time of purchase? Yes No

SECTION C — SOLID WASTE FEES

27. Do you sell tires or batteries, or rent/lease motor vehicles to others? If yes, answer questions 28-30. Yes No
28. Do you make retail sales of new tires for motorized vehicles (either separately or as a part of a vehicle)? Yes No
29. Do you make retail sales of new or remanufactured lead-acid batteries sold separately or as a component part of another product such as automobiles, golf carts, boats, etc.? Yes No
30. Are you in the business of renting or leasing vehicles that transport fewer than nine passengers to individuals or businesses? Yes No

SECTION D — UNEMPLOYMENT TAX

In order to simplify registration, the Department of Revenue (DOR) has combined the traditional tax and unemployment tax applications. DOR is required by law to provide unemployment tax information to the Agency for Workforce Innovation (AWI), a State of Florida agency. By signing in Section H below, you authorize DOR to release this application to AWI. If you do not want this application to be provided to AWI, place an "X" in the box labeled, "DO NOT SHARE WITH AWI," at the top of Page 1. You will then be required to complete a separate *Employer Registration Report* (Form UCS-1), which DOR will provide to AWI. AWI is required by law to keep confidential all tax registration information it receives from DOR.

31. Employer type (check all that apply)
- | | | |
|---|--|--|
| <input type="checkbox"/> Regular | <input type="checkbox"/> Agricultural (citrus) | <input type="checkbox"/> Nonprofit organization
501(c)(3) letter must be attached |
| <input type="checkbox"/> Domestic (household) | <input type="checkbox"/> Agricultural (non citrus) | |
| <input type="checkbox"/> Governmental entity | <input type="checkbox"/> Agricultural crew chief | <input type="checkbox"/> Indian tribe / Tribal unit |

32. Did your business pay federal unemployment tax in another state in the current or previous calendar year? Yes No
If yes, in which state(s) _____ Year(s) _____

33. Do you use the services of individuals in Florida whom you consider to be self-employed? Yes No
If yes, describe the services performed. _____

34. For the current calendar year, how many full or partial weeks have you employed workers? _____
For the previous year, how many full or partial weeks did you employ workers? _____

35. Provide the date that you first employed workers in Florida. / /
month day year

36. Does another party (accountant, bookkeeper, agent) maintain your payroll? Yes No
If yes, provide the following information.
Name of agent _____ Telephone number _____
Address _____ City/State/ZIP _____

37. Provide your Florida gross payroll by calendar quarters. Estimate amounts if exact figures are not available.

	Qtr Ending 3/31	Qtr Ending 6/30	Qtr Ending 9/30	Qtr Ending 12/31
Current year	\$	\$	\$	\$
Previous year	\$	\$	\$	\$
Next previous year	\$	\$	\$	\$
Next previous year	\$	\$	\$	\$
Next previous year	\$	\$	\$	\$

38. Did you purchase this business from another entity? Yes No
If no, did you: incorporate? form a partnership? become a sole proprietorship?

- If yes, provide the following:
- Complete items **a** through **h** below, providing information about the former owner.
 - Complete and submit a *Report to Determine Succession and Application for Transfer of Experience Rating Records* (Form UCS-1S) to the Department of Revenue. This form must be postmarked within 90 days of the acquisition date to be considered timely.
- a. Legal name of former owner _____
b. FEIN _____ c. UT employer account number _____
d. Trade name (d/b/a) _____
e. Address _____
f. Date acquired _____ g. Portion of business acquired: All Part Unknown
h. Was the business in operation at time of acquisition? Yes No If no, provide date business closed. _____

39. List the locations and nature of business conducted in Florida. Use additional sheets if necessary.

City and county of work site	Principal products / services	Number of employees
_____	_____	_____
_____	_____	_____
_____	_____	_____

Do the above work sites provide support for any other units of the company? Yes No
If yes, the services are: administrative research other, specify _____

FOR DOR OFFICE USE ONLY

UT Employer Acct No.	Effective Date	Established Date	SIC

SECTION E — GROSS RECEIPTS TAX

- 40. Do you sell electrical power or gas? If yes, answer questions a and b below.
41. Do you own or operate a dry-cleaning dry drop-off facility or plant in Florida?
42. Do you produce or import perchloroethylene?

SECTION F — DOCUMENTARY STAMP TAX

- 43. Do you make sales, finalized by written agreements, that do not require recording by the Clerk of the Court, but do require documentary stamp tax to be paid?
44. Do you anticipate five or more transactions subject to documentary stamp tax per month?
45. Do you anticipate your average monthly documentary stamp tax remittance to be less than \$80 per month?
46. Is this application being completed to register your first location to collect documentary stamp tax?

SECTION G — COMMUNICATIONS SERVICES TAX

- 47. Do you sell communications services or operate a substitute communications system? If yes, check the items below that apply.
48. Have you purchased, installed, rented, or leased a substitute communications system?

SECTION H — APPLICANT DECLARATION AND SIGNATURE

This application will not be accepted if not signed by the applicant.

Please note that any person (including employees, corporate directors, corporate officers, etc.) who is required to collect, truthfully account for, and pay any taxes and willfully fails to do so shall be liable for penalties under the provisions of s. 213.29, Florida Statutes (F.S.).

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

SIGN HERE

Print name Title Date

Amount enclosed: \$ (See table at top of page 1 for fee due with this application.)

NOTE: If the applicant is a sole proprietorship, the proprietor or owner must sign; if a partnership, a partner must sign; if a corporation, an officer of the corporation authorized to sign on behalf of the corporation must sign; if a limited liability company, an authorized member or manager must sign; if a trust, a trustee must sign; if applicant is represented by an authorized agent for unemployment tax purposes, the agent may sign (attach executed power of attorney). THE SIGNATURE OF ANY OTHER PERSON WILL NOT BE ACCEPTED.

USE THIS CHECKLIST TO ENSURE FAST PROCESSING OF YOUR APPLICATION.

- Complete application in its entirety.
Sign and date the application.
Attach check or money order for appropriate registration fee amount.

- Mail to: FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0100

You may also mail or deliver to any service center listed on the front page.