



Application for Amusement Machine Certificate

General Information and Instructions

DR-18N

N. 01/16

TC

Rule 12A-1.097

Florida Administrative Code

Effective 01/16

A Coin-Operated Amusement Machine is any machine operated by coin, slug, token, coupon, or similar device for the purpose of entertainment or amusement. Amusement machines include: coin-operated radios and televisions, telescopes, pinball machines, music machines, juke boxes, mechanical rides, video games, arcade games, billiard tables, shooting galleries, and all other similar amusement devices.

Purpose of this Application. This application is used to obtain an annual *Amusement Machine Certificate* (DR-18C) for each location where you operate one or more coin-operated amusement machines. The annual fee is \$30 per machine. **To complete this application, you must have an active sales and use tax *Certificate of Registration* (Form DR-11) for each county in which the machines are operated.**

If you do not have a sales tax number for each county where your machines are located for operation, you can register to collect and report tax through our website at: **floridarevenue.com**. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

If you wish to operate more machines at any location than the number currently listed on your *Amusement Machine Certificate* for that location, you must complete another application and pay \$30 for each additional machine.

If you move your amusement machines from one location to another location within the same county, contact the Department to correct the machine location on your certificates. If you move your amusement machines to another county, you must first have a sales and use tax *Certificate of Registration* in that county before contacting the Department to update the machine location on your certificates.

Your amusement machine certificate expires on **June 30th** each year. **You must renew amusement machine certificates before that date.** A renewal notice containing information on your *Amusement Machine Certificates* will be mailed to you 30 to 60 days before

the certificate's expiration date. If you do not receive a renewal notice, you may use this application to renew your annual amusement machine certificates. **Be sure to check the box "Annual Renewal Application."**

Who is Required to Purchase and Display Amusement Machine Certificates? The amusement machine operator responsible for removing the receipts from the machine and paying sales tax and applicable surtax on the machine receipts is required to purchase and display the *Amusement Machine Certificates* (DR-18C).

When the business owner, where the machines are located, is the owner of the amusement machines, the business owner is the amusement machine **operator** and the person required to purchase and display the *Amusement Machine Certificates*.

The business owner where the amusement machines are operated is considered to be the operator and required to purchase the *Amusement Machine Certificates*, even when the business is not the owner of the machines. However, the operator responsibilities may be otherwise specified in a **written agreement** between the business owner and the amusement machine owner.

How is the Certificate Fee Calculated? The annual certificate fee is \$30 for each machine times the maximum number of machines operated at that location. Certificates are valid for a period of one year, July 1 to June 30. **The annual fee is non-refundable and cannot be prorated based on the time of year the certificate is purchased.**

Where Do I File the Application and Required Fee? This application and the required **\$30 per machine fee** may be delivered to the nearest Florida Department of Revenue service center or mailed to the address below. Make your check (U.S. funds only) or money order payable to the Florida Department of Revenue.

**Florida Department of Revenue
Amusement Machine Certificate - MS 1-5730
5050 W Tennessee St
Tallahassee FL 32399-0160**

Contact Us

Information, forms, and tutorials are available on our 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, go to: floridarevenue.com/taxes/servicecenters

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

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