



Registering Your Business

Do I Have the Application I need?

The Florida Department of Revenue administers over 30 taxes and fees. In most cases, you must register with the Department as a dealer before you begin conducting business activities subject to Florida's taxes and fees. This publication provides the information you will need to register with the Department using a *Florida Business Tax Application*, additional registration applications you may need to complete your registration with the Department, and registration applications you may need instead of the *Florida Business Tax Application*.

The **Florida Business Tax Application** (online or paper Form DR-1) asks you to answer a series of questions about your business that will assist you in identifying your tax responsibilities and to register to collect, report, and pay the following Florida taxes and fees:

- Communications services tax
- Documentary stamp tax
- Gross receipts tax on dry-cleaners
- Gross receipts tax on electrical power and gas
- Lead-acid battery fee
- Miami-Dade County Lake Belt fees
- Rental car surcharge
- Reemployment tax
- Prepaid wireless E911 fee
- Sales and use tax
- Severance taxes (solid mineral, gas, sulfur, and oil production)
- Waste tire fee

If you previously submitted a *Florida Business Tax Application* to the Department and you hold an active certificate of registration or reemployment tax account number (if you have employees), you may use the **Application for Registered Businesses to Add a New Florida Location** (Form DR-1A) to register:

- an additional business location or Florida rental property
- a registered location that has moved from one Florida county to another

to collect, report, and pay the following Florida taxes:

- Sales and use tax
- Prepaid wireless E911 fee
- Lead-acid battery fee
- Waste tire fee
- Rental car surcharge
- Documentary stamp tax

Businesses with multiple locations

Submit one application for each Business Entity	Submit one application for each Location	Submit one application for each County
<ul style="list-style-type: none"> • Communications services tax • Gross receipts tax on dry-cleaning facilities • Gross receipts tax on electrical power and gas • Severance tax (extracting oil, gas, sulfur, solid minerals, heavy minerals, or phosphate rock) • Miami-Dade County Lake Belt fees • Reemployment tax 	<ul style="list-style-type: none"> • Sales and use tax • Prepaid wireless E911 fee • Lead-acid battery fee • Waste tire fee • Documentary stamp tax 	<ul style="list-style-type: none"> • Rental car surcharge • Operators of: <ul style="list-style-type: none"> • Amusement Machines • Vending Machines • Newspaper Rack Machines • Automated Kiosks receiving Secondhand Goods

Register online - it's fast and secure! You can apply online using the Department's online application at floridarevenue.com/taxes/registration. You will be able to return to the website to retrieve your certificate number(s) after three business days.

Identification Numbers

The Internal Revenue Service (IRS) requires any business that has employees and any partnership, corporation, nonprofit organization, trust (except certain revocable trusts), and estate to have a **federal employer identification number** (FEIN). You will need this number to register with the Department. For more information, visit the IRS website at [irs.gov](https://www.irs.gov).

If you are a sole proprietor (individual business owner) or an individual who is the sole member of a limited liability company, you will need your **social security number** (SSN) to register with the Department. If you are not eligible to obtain a social security number, you must provide a **Visa number** issued by the United States Department of State.

When you register with the Department, you are issued a **business partner number** as a unique identifying number for your business. The number will be located on the back of your certificate of registration.

Sales and Use Tax – Special Reporting Numbers

To make reporting and paying sales and use tax for your registered business easier, you may obtain a **county control reporting number**. If you own multiple business locations (including rental properties) within a single county, you may submit an **Application for Sales and Use Tax County Control Reporting Number** (Form DR-1CCN) to assign a reporting number for that county. You may submit an application for each Florida county where you want to report using a county control reporting number. If you register additional business locations within a county where you have a county control reporting number, you may indicate on your application that you will be filing sales and use tax for the new location using your county control reporting number for that county.

If you own multiple business locations (including rental properties) in a single county or in multiple counties, you may submit an **Application for Consolidated Sales and Use Tax Filing Number** (Form DR-1CON) to obtain a **consolidated sales and use tax filing number** that allows you to make a single sales and use tax payment for all your business locations. If you register additional business locations, you may indicate on your application that you will be filing sales and use tax for the new location using your consolidated sales and use tax filing number.

Registering Rental Properties to Collect and Remit Sales Tax

If you collect or receive lease or rental payments for the rental, lease, or license to use real property (**commercial rental property**) or for living, sleeping, or housekeeping accommodations for rental periods less than six months (**transient rental accommodations**), register each commercial rental property location and each transient rental accommodation for which you collect rent. If you collect lease or rental payments for more than one real property rental location or more than one transient rental accommodation, use a separate application for each rental location or each transient rental accommodation. You may use the shorter **Application for Registered Businesses to Add a New Florida Location** (Form DR-1A) to register additional rental property.

Business Information

To register your business, you will need:

- Legal name of business entity (e.g., name of sole proprietor, partnership, corporation, or other entity)
- Business trade name (“doing business as”), if any
- Business mailing address
- Physical street address of business location (including Florida County)
- Physical street address (including Florida County) of the rental, lease, or license to use real property (**commercial rental property**) or for living, sleeping, or housekeeping accommodations for rental periods less than six months (**transient rental accommodations**)
- Date of first taxable activity at the business location you are registering

- The North American Industry Classification System (NAICS) Code for each of your business activities (For more information, visit <http://www.census.gov/eos/www/naics/index.html>)
- If you will sell communications services, the method(s) you will use to assign customer locations to the correct taxing jurisdiction, and the name, telephone number, and email address of the person to contact regarding communications services tax returns. For more information, see the *Communications Services Tax* brochure (GT-800011) at floridarevenue.com/forms.

Owner or Manager Information

You will need the following information about the owners or managers of your business:

- **Sole proprietorship** – name, home address, identification number (SSN or Visa #), and telephone number
- **Each general partner** – (includes married couples) name, title, home address, identification number (SSN, Visa #, or FEIN), and telephone number
- **Each director, officer, managing member, grantor, trustee, and personal representative** – name, title, home address, identification number (last four digits of the individual's SSN, Visa #, or FEIN), and telephone number
- **Limited liability company (LLC)** – name, title, home address, identification number (last four digits of the individual's SSN, Visa #, or FEIN), and telephone number for all members

Employee Information

If you have, or anticipate that you will have, employees in Florida, you will need:

- The number of employees you have or anticipate you will have
- The amount of wages paid or expected to be paid within a calendar quarter
- Your employer type – regular, nonprofit organization, domestic employer (employees perform only household services), Indian tribe, agricultural (citrus or noncitrus), or crew chief
- The type of services you provide – administrative, research, or other
- If you use a payroll agent – agent's name, address, telephone number, email address, and federal preparer tax identification number (PTIN)

Mailing addresses for mailing your:

- Reporting Forms and Information (Employer's Quarterly Reports, certifications, and related correspondence)
- Tax Rate Information (Tax rate notices and related correspondence)
- Benefits Paid Information (Notices of benefits paid and related correspondence)

The *Employer Guide to Reemployment Tax* (RT-800002) contains information employers need to comply with Florida's Reemployment Assistance Program Law.

If the Form of Your Business Ownership Changed or You Acquired a Business

You will need:

- Your prior or acquired business name and address
- The prior business federal employer identification number
- The prior business Florida tax number
- Portion of business acquired (if applicable)
- Effective date of the change or acquisition
- To know whether employees were transferred to the new business and, if so, on what date
- To know whether, at the time of acquisition, there was ownership, management, or control of the two entities

It is recommended that before buying an existing business, you ask the seller for documentation of any tax, penalty, or interest that is due to the Florida Department of Revenue. As a purchaser, you could be liable for any tax, penalty, or interest owed by the seller. For more information, visit floridarevenue.com and select "Businesses and Employers," then select "Certificate of Compliance."

Enrollment to File and Pay Tax Electronically

Filing and paying electronically is quick, easy, and secure. You can electronically file and pay all taxes, fees and surcharges, except severance taxes and Miami-Dade County Lake Belt fees. For severance taxes and Miami-Dade County Lake Belt fees, payments can be made electronically; however, electronic return filing is not available.

Taxpayers choosing to enroll with the Department to file or pay electronically can take advantage of additional features: an encrypted system that securely saves your contact and bank account information; the ability to view your filing history and bills posted to your tax account; and, the ability to reprint your returns.

If you enroll with the Department to make electronic payments or to file electronic returns, you will need the:

- Bank routing number and your account number
- Contact person's name, address, telephone and fax numbers, email addresses, and federal preparer tax identification number (PTIN), if using a payroll agent to prepare your reemployment tax returns

For more information about the enrollment system and filing and paying tax electronically, visit floridarevenue.com/taxes/filepay.

Do you have a tax warrant or outstanding tax liability?

When you register, you will be required to post a cash deposit, surety bond, or an irrevocable letter of credit if you are seeking an additional registration and you own a controlling interest in a business that:

- Has a tax warrant that is currently unsatisfied
- Has an outstanding liability of \$2,500 or more
- Had a previous certificate of registration revoked
- Failed to comply with the provisions of a judgment, settlement agreement, closing agreement, stipulated payment agreement, or consent agreement with the Department
- Has no permanent business location in Florida, or is operated from a temporary Florida location for less than six months in any consecutive twelve-month period, and there is evidence that you will fail to remit taxes

For more information, see Rule 12A-1.060, Florida Administrative Code (F.A.C.), Registration, available at flrules.org.

Applications You May Need in Addition to a *Florida Business Tax Application*

Application for Amusement Machine Certificate (Form DR-18)

Each location where a coin-operated amusement machine is in operation must be registered for sales and use tax. In addition, an *Amusement Machine Certificate* is required for each location where machines are operated. This application is used to obtain an annual *Amusement Machine Certificate*.

Application for Self-Accrual Authority / Direct Pay Permit – Communications Services Tax (Form DR-700030)

This application is used by a purchaser of communications services to obtain a *Communications Services Tax Direct Pay Permit* and pay the communications services tax directly to the Department when:

- the majority of the communications services used by the purchaser are for communications that originate outside of Florida and terminate within Florida
- the taxable status of sales of communications services will only be known upon use

Application for Self-Accrual Authority / Direct Pay Permit - Sales and Use Tax (Form DR-16A)

This application is used to obtain a *Sales and Use Tax Direct Pay Permit* as authorized by section 212.183, Florida Statutes. See Rule 12A-1.0911, F.A.C., Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors.

Applications You May Need in Addition to a *Florida Business Tax Application* (continued)

Additional Applications

Registration Application for Secondhand Dealers and Secondary Metals Recyclers (Form DR-1S)

This registration, in addition to a sales and use tax registration, is required for those persons who:

- Purchase, consign, trade, or sell secondhand goods
- Purchase, gather, obtain, or sell salvage or scrap metal to be recycled or convert ferrous or nonferrous metals into raw materials

Report to Determine Succession and Application for Transfer of Experience Rating Records (Form RTS-1S)

This report, in addition to registration for reemployment tax purposes, is required if the form of ownership of your business changes. The information contained in the report is used to determine any reemployment tax rate change that would result from the transfer of the predecessor's employment records to you. If you acquire an existing business, and there was no common ownership, management, or control between your business and the acquired business, you must complete this report within 90 days of the date of the acquisition. If there was common ownership, management, or control between your business and the acquired business at the time of acquisition, and you report this information in *Florida Business Tax Application* (Form DR-1), you are not required to complete Form RTS-1S.

Independent Contractor Analysis (Form RTS-6061)

This analysis, in addition to registration for reemployment tax purposes, is required for those who employ the services of self-employed, independent contractors other than those engaged in a distinct business, occupation, or profession that serves the general public.

Applications You May Need Instead of a *Florida Business Tax Application*

Other Applications

Application for Registered Businesses to Add a New Florida Location (Form DR-1A)

Any business that holds an active certificate of registration or reemployment tax account with the Department may use Form DR-1A to register an additional business location or Florida rental property, a location that has moved from one Florida county to another, or when starting a new taxable activity at a registered business location. This shorter application requests only that information necessary to issue a certificate of registration for a new or relocated business location.

Application for Collective Registration of Living or Sleeping Accommodations (Form DR-1C)

This application allows an agent, representative, or management company to register multiple, separately owned properties located in a single county to collect sales and use tax on short-term rentals of living or sleeping accommodations. To use this application, the agent, representative, or management company must have completed a *Florida Business Tax Application* (Form DR-1) and received a sales and use tax certificate of registration for each county in which living or sleeping accommodations are located.

Application for a Consumer's Certificate of Exemption (Form DR-5)

Florida law provides an exemption from sales and use tax to certain nonprofit organizations and governmental entities. To make qualified, tax-exempt purchases, nonprofit organizations and governmental entities (except federal government agencies) must obtain a *Florida Consumer's Certificate of Exemption*. This application is used to apply for the certificate.

Application for Air Carrier Fuel Tax License (Form DR-176)

This application is used by commercial air carriers to obtain a Florida fuel tax license.

Florida Fuel or Pollutants Tax Application (Form DR-156)

This application is used to obtain a Florida fuel tax license or a Florida pollutants tax license.

What If My Business Information Changes?

Business Information Changes

Notify the Department if you:

- change your business name
- change your mailing address
- change your location address within the same county
- close or sell your business

You can also notify the Department when you temporarily suspend or resume business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

What If My Business Information Changes? (continued)

Business Information Changes

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

- move your business location from one Florida county to another
- add another business location
- purchase or acquire an existing business
- change the form of ownership of your business

The New Business Start-up Kit available at floridarevenue.com/dor/business provides information to assist newly registered businesses in working with the Florida Department of Revenue.

Contact Us

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

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

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

Subscribe to Receive Updates by Email

Visit floridarevenue.com/dor/subscribe to sign up to receive an email when the Department posts:

- Tax Information Publications (TIPs)
- Proposed rules, including notices of rule development workshops and emergency rulemaking
- Due date reminders for reemployment tax and sales and use tax

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-1	Florida Business Tax Application	Rule 12A-1.097, F.A.C.
Form DR-1A	Application for Registered Businesses to Add a New Florida Location	Rule 12A-1.097, F.A.C.
Form DR-1CCN	Application for Sales and Use Tax County Control Reporting Number	Rule 12A-1.097, F.A.C.
Form DR-1CON	Application for Consolidated Sales and Use Tax Filing Number	Rule 12A-1.097, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form DR-700030	Application for Self-Accrual Authority/Direct Pay Permit Communications Services Tax	Rule 12A-19.100, F.A.C.
Form DR-16A	Application for Self-Accrual Authority/ Direct Pay Permit Sales and Use Tax	Rule 12A-1.097, F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form RTS-1S	Report to Determine Succession and Application for Transfer of Experience Rating Records	Rule 73B-10.037, F.A.C.
Form RTS-6061	Independent Contractor Analysis	Rule 73B-10.037, F.A.C.
Form DR-1C	Application for Collective Registration of Living or Sleeping Accommodations	Rule 12A-1.097, F.A.C.
Form DR-5	Application for a Consumer's Certificate of Exemption	Rule 12A-1.097, F.A.C.
Form DR-176	Application for Air Carrier Fuel Tax License	Rule 12B-5.150, F.A.C.
Form DR-156	Florida Fuel or Pollutants Tax Application	Rule 12B-5.150, F.A.C.