



Application for Amusement Machine Certificate

DR-18
R. 03/06
TC

General Information and Instructions

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 but are not limited to: coin-operated radio and televisions, telescopes, pinball machines, music machines, juke boxes, mechanical rides, video games, and all other similar amusement devices.

CERTIFICATE REQUIRED TO BE DISPLAYED. Any sales tax dealer that is registered or is required to be registered, who is an "operator" of coin-operated amusement machines which are operated in Florida, must apply for an *Amusement Machine Certificate* (Form DR-18C). Every physical location where coin-operated amusement machines are in operation must display a certificate authorizing the operation of a specified number of machines.

OPERATOR IS REQUIRED TO PURCHASE CERTIFICATE

Business Proprietor - The business proprietor shall be deemed to be the lessee and operator of the machines, unless otherwise provided in a written agreement between the business proprietor and the machine owner. As "operator," the business proprietor is responsible for suitable record keeping and is liable for the tax on machine receipts (4%, 4.25%, 4.5%, 5%, or 5.5% depending on discretionary surtax per county); the annual \$30 per machine certificate fee; and the tax paid on the lease of each machine (6%, 6.25%, 6.5%, 7%, or 7.5% depending on discretionary surtax per county).

However, if there is a written agreement, it is suggested that it designate:

- Who is responsible for record keeping and remitting the tax on machine receipts;
- Who is the "operator" (this person is responsible for paying the certificate fee); and
- Whether the arrangement is a lease of tangible personal property or a lease of real property.

Machine Owner - If a person who owns amusement machines is also the proprietor of the business where the machines are operated, such person is deemed to be the "operator," and is responsible for suitable record keeping and is liable for the tax on machine receipts (4%, 4.25%, 4.5%, 5%, or 5.5% depending on discretionary surtax per county); the annual \$30 per machine certificate fee; and the tax on machine purchases, parts and repairs (6%, 6.25%, 6.5%, 7%, or 7.5% depending on discretionary surtax per county).

HOW IS THE CERTIFICATE FEE CALCULATED? The annual certificate fee is \$30 per machine and is based on the maximum number of machines operated at a location. Certificates are valid for the period July 1 to June 30 each year. **The annual fee is non-refundable and will not be prorated based on the time of year the certificate is purchased.**

WHERE DO I FILE THIS APPLICATION AND REQUIRED FEE? The *Application for Amusement Machine Certificate* (Form DR-18) along with the required \$30 per machine fee may be mailed to: Application for Amusement Machine Certificate - Room 1-5600, Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0156, or may be hand-delivered to the DOR service center closest to you (see the listing on the back page of these instructions).

WHAT IF I WANT TO OPERATE MORE MACHINES THAN ARE LISTED ON AN AMUSEMENT MACHINE CERTIFICATE? The certificate authorizes the "operator" to operate a specified maximum number of amusement machines on a premise. If you wish to operate more than the number listed on the certificate, you must apply to the Department for a new certificate. The charge is \$30 multiplied by the number of additional machines you wish to add to your operation at that location.

LINE-BY-LINE INSTRUCTIONS

1. **Sales and use tax registration number:** Enter the sales tax number of the "operator." If you do not have a sales tax number, you must first obtain one by completing the *Application to Collect and/or Report Tax in Florida* (Form DR-1). If you have machines in multiple counties, a separate DR-18 must be filed for each county. Consolidated sales tax filers will place their consolidated number here. Enter this number at the top of page 4 also.
2. **Name of operator:** Enter name of operator. If the operator is a corporation, enter corporate name. Enter this name also at the top of page 4.
3. **Business name of operator:** Enter the name of the business determined to be the operator.
4. **Operator's mailing address:** Enter the mailing address of the operator. Certificates and renewal notices will be mailed to this address only.
- 5a. **Daytime telephone number:** Enter the area code and telephone number of the person to be contacted if the Department has questions regarding this completed application.
- 5b. **E-mail:** Enter current e-mail address.
6. **Certification by operator or operator's authorized representative:** Read carefully and sign. This application will be returned if not signed by the operator or the operator's authorized representative.
- 7-9. **Complete separate section for each location where machines are operated.**

Location business name: If business name where machine(s) is (are) located is different from number 3 above, provide the complete name.

Physical Address: Enter the complete physical address where the machine(s) is (are) located (DO NOT USE A POST OFFICE BOX).

Maximum number of machines: Enter the actual number of machines operated/to be operated at this location. You may not place more machines at a location than are shown on the certificate.

Check one: If you are applying for the first certificate for this location, check "new location." Enter the number of machines and multiply by \$30. This is the fee amount that is due for this location. If you are adding machines to a previously issued certificate, check "update" and give amusement machine certificate number. Enter the number of additional machines and multiply by \$30. This is the fee amount that is due for this location.

10. **Summary of fee(s) paid:** Add all new machines on this application and enter total here. Multiply total by \$30. Enter this dollar amount. This is the total fee due with this application. Make checks payable to Florida Department of Revenue.

DO NOT SEND CASH

For further assistance, contact Account Management at 800-352-3671 or the nearest service center.

Florida Department of Revenue Service Centers

Alachua Service Center

14107 US Highway 441 Ste 100
Alachua FL 32615-6390
386-418-4444 (ET)

Clearwater Service Center

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

Cocoa Service Center

2428 Clearlake Rd Bldg M
Cocoa FL 32922-5731
321-504-0950 (ET)

Coral Springs Service Center

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

Daytona Beach Service Center

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

Fort Myers Service Center

2295 Victoria Ave Ste 270
Fort Myers FL 33901-3871
239-338-2400 (ET)

Fort Pierce Service Center

Benton Building
337 N US Highway 1 Ste 207-B
Fort Pierce FL 34950-4255
772-429-2900 (ET)

Jacksonville Service Center

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

Lake City Service Center

1401 W US Highway 90 Ste 100
Lake City FL 32055-6123
386-758-0420 (ET)

Lakeland Service Center

115 S Missouri Ave Ste 202
Lakeland FL 33815-4600
863-499-2260 (ET)

Leesburg Service Center

1415 S 14th St Ste 103
Leesburg FL 34748-6686
352-315-4470 (ET)

Maitland Service Center

Building 200 Ste 160
2301 Maitland Center Parkway
Maitland FL 32751-4192
407-475-1200 (ET)

Marianna Service Center

4230 Lafayette St Ste D
Marianna FL 32446-8231
850-482-9518 (CT)

Miami Service Center

8175 NW 12th St Ste 119
Miami FL 33126-1828
305-470-5001 (ET)

Naples Service Center

3073 Horseshoe Dr S Ste 110
Naples FL 34104-6145
239-434-4858 (ET)

Panama City Service Center

210 N Tyndall Parkway
Panama City FL 32404-6432
850-872-4165 (CT)

Pensacola Service Center

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

Port Richey Service Center

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

Sarasota Service Center

Sarasota Main Plaza
1991 Main St Ste 240
Sarasota FL 34236-5940
941-361-6001 (ET)

Tallahassee Service Center

267 John Knox Rd Ste 200
Tallahassee FL 32303-6692
850-488-9719 (ET)

Tampa Service Center

Ste 100
6302 E Martin Luther King Blvd
Tampa FL 33619-1166
813-744-6590 (ET)

West Palm Beach Service Center

2468 Metrocentre Blvd
West Palm Beach FL 33407-3105
561-640-2800 (ET)

CT—Central Time

ET—Eastern Time

For Information and Forms



Information and forms are available on our Internet site at:

www.myflorida.com/dor



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.



Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.



For a written reply to tax questions, write:

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

Get the Latest Tax Information

Sign up to get e-mail notices automatically when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Sign up at: **www.myflorida.com/dor**



Application for Amusement Machine Certificate

This application is used for the purpose of authorizing a location to operate a specified number of coin-operated amusement machines. Every registered sales tax dealer who is the "operator" of such machines must annually renew each location's certificate with the Department of Revenue. This application must also be submitted when an operator wishes to operate more machines at a location than are listed on a previously issued Amusement Machine Certificate (Form DR-18C). Every location where coin-operated amusement machines are in operation must display a certificate which authorizes operation of a specified number of amusement machines. Each certificate must be renewed annually before July 1st. The annual fee is \$30 per machine.

OMITTING ANY INFORMATION WILL CAUSE DELAYS IN PROCESSING. If you need assistance with this application, please call the Department's Account Management Section at 800-352-3671 or the nearest service center. If you have questions regarding the taxation of coin-operated amusement machines, please call Taxpayer Services, Monday - Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671. From the option menu, select Information on Taxes or Forms or the nearest service center. You may also find general information and forms at www.myflorida.com/dor

This application and the required \$30 per machine fee may be delivered to the nearest Florida Department of Revenue service center or mailed to:

Amusement Machine Certificate - Room 1-5600
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0156

Refer to pages 1 and 2 for line-by-line instructions for completing this application. Photocopies of the reverse side of this form may be used if needed. The original front page must always be included. This application must be completed in its entirety.

Amusement Machine Operator Information

Refer to the instructions to determine whether you are the "operator" of the amusement machines on location and are required to submit this application, pay the per-machine fees, and remit the tax on the machines' use and/or lease.

- 1. Sales and use tax registration number [] [] - [] [] [] [] [] [] [] [] [] [] - []
2. Name of operator
3. Business name of operator
4. Operator's mailing address
City State ZIP
5a. Daytime telephone number () 5b. E-mail

PROVIDE THE INFORMATION REQUESTED ON THE REVERSE SIDE OF THIS FORM FOR MACHINE LOCATION(S).

6. Certification by operator or operator's authorized representative:

I hereby certify that the information provided on this application is, to the best of my knowledge and belief, complete, true and correct, and that each certificate obtained with this application will be conspicuously displayed on the premises whose location(s) appear(s) herein. I understand that additional fees are due and a new certificate must be obtained when I wish to operate more machines than are authorized by the certificate(s) issued pursuant to this application.

Authorized signature of operator or operator's authorized representative

Date

Print or type the signature above

For DOR office use only

No. of locations: No. of machines: Amount paid: Processed by: Date:

Sales Tax Number: [] [] - [] [] [] [] [] [] [] [] [] [] [] [] - [] []

Name of Operator: _____

Amusement Machine Location Information
Machines are operated at the following location(s) (Note: A separate certificate will be issued for each individual location)

7. **LOCATION #1** Business name _____

Physical address (Do not use PO Box) _____

City _____ County _____ State _____ ZIP _____

Maximum number of machines to be operated at this location: []

Check One:

New location Total number of machines [] x \$30 = \$ []

Update of Amusement Certificate Number
[] [] - [] [] [] [] [] [] [] [] [] [] - [] Additional machines [] x \$30 = \$ []

8. **LOCATION #2** Business name _____

Physical address (Do not use PO Box) _____

City _____ County _____ State _____ ZIP _____

Maximum number of machines to be operated at this location: []

Check One:

New location Total number of machines [] x \$30 = \$ []

Update of Amusement Certificate Number
[] [] - [] [] [] [] [] [] [] [] [] [] - [] Additional machines [] x \$30 = \$ []

9. **LOCATION #3** Business name _____

Physical address (Do not use PO Box) _____

City _____ County _____ State _____ ZIP _____

Maximum number of machines to be operated at this location: []

Check One:

New location Total number of machines [] x \$30 = \$ []

Update of Amusement Certificate Number
[] [] - [] [] [] [] [] [] [] [] [] [] - [] Additional machines [] x \$30 = \$ []

10. **Summary of Fee(s) Paid**

Total Number of Machines on this Application: []

x \$30

\$ []

(total fee remitted with application)

This application and the required **\$30 per machine fee** may be delivered to the nearest Florida Department of Revenue service center or mailed to:

**Amusement Machine Certificate Room - 1-5600
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0156**