



Sales and Use Tax Guide For Transient Rentals



**Florida Department of Revenue
General Tax Administration
Taxpayer Education**

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Department of Revenue

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About the Guide

This guide was developed as a joint effort by the Florida Tourist Development Tax Association (FTDTA) and the Florida Department of Revenue.

Florida Department of Revenue (DOR)

The vision of the Florida Department of Revenue is, “An agency that is accessible and responsive to citizens, provides fair and efficient tax and child support administration, and achieves the highest levels of voluntary compliance.”

Florida Tourist Development Tax Association (FTDTA)

The Florida Tourist Development Tax Association, Inc. is a professional association dedicated to the education and professional recognition of Tourist Development Tax Officials and related personnel throughout the State of Florida.

The primary goal of the association is communication, through various means:

- Communication with each other
- Communication with the customers and industry FTDTA serves
- Communication with other related associations
- Communication with regulatory agencies, state and local agencies, that assist in FTDTA's efforts

Purpose

In response to a request from the FTDTA to Department of Revenue, a team consisting of staff from both organizations has designed this guide. The purpose of this guide is to help Florida's transient rental and living accommodation industries better understand their roles and responsibilities in collecting and sending in taxes, under Florida's sales and use tax, discretionary sales surtax, and tourist development tax laws. Our experience has indicated that when taxpayers know their roles, responsibilities and tax obligations, the level of voluntary compliance goes up.

This guide explains the registration and tax applications to the rental of living or sleeping accommodations. Normally, the rentals of living or sleeping accommodations are referred to as transient rentals. In this guide we have tried to use the terms living or sleeping accommodations to avoid any confusion.

Target Audience

If you rent property in Florida that is used for living or sleeping accommodations, you should be aware that certain taxes apply to the charges made by you to your tenants and guests, and you are required to be registered with the Florida Department of Revenue.

About the Guide

How to use the Guide

You can use this as a self-study guide at your own pace or as a group-study material at a seminar or workshop. Once you are familiar with the guide, you can also use it as a reference any time you need information on a certain topic included in this guide. This guide contains the current provisions contained in Florida law; however, we suggest that you periodically re-check the statutes and rules that apply to living or sleeping accommodations for any future legislative law changes.

References for the Guide

The information in this guide is based upon the Florida laws and rules about rentals of living and sleeping accommodations stated in the following:

Chapters 125, 212.02, 212.03, 212.031, 212.054, and 212.055 Florida Statutes (FS)

Chapters 12A-1, 12A-3, 12A-8, 12A-9, 12A-10 and 12A-15 Florida Administrative Code (FAC)

You can find all of these Florida Statutes and Florida Administrative Codes in the Department of Revenue's Tax Law Library on our Internet site www.myflorida.com/dor If you have any tax law or rule questions, you can call one of our local Taxpayer Education Specialists (see front of guide) or call 800-352-3671.

A brochure, *Sales and Use Tax on Rental of Living or Sleeping Accommodations*, (GT-8000034) is also available on our web site.

Description of Taxes

General Sales Tax

In Florida the rental or lease of living or sleeping accommodations is subject to Florida's 6% general sales tax rate. There are certain exemptions and exceptions that are later described in this guide.

Discretionary Sales Surtax

In addition to the 6% general state sales tax, most counties in Florida impose a discretionary sales surtax (also called a county tax). This surtax also applies to the rental or lease of living or sleeping accommodations. Currently the discretionary sales surtax rates range from .25% to 1.5%. If a transaction is subject to sales tax and your county has a discretionary sales surtax the surtax must be collected and remitted to the Department of Revenue along with the state sales tax on a Florida Sales and Use Tax Return (Exhibit 4: Form DR-15). Form DR-15DSS (Exhibit 5) lists the current surtax rates for all Florida counties. Transactions exempt from sales tax are exempt from the discretionary sales surtax.

Local Option Tourist Development Tax

Another tax that applies to the rental or lease of living or sleeping accommodations are local option taxes. The local option taxes are administered and collected directly by most counties however a few counties have the tourist development taxes administered and collected by the department. If a transaction is exempt from sales tax then it is exempt from local option taxes. However, if you rent living or sleeping accommodations and your county has a local option tax, if the rentals are subject to sales tax then the local option taxes will also apply. If the local option taxes are administered by your local tax officials then this tax must be remitted directly to them. If the local option tax is administered by the Department then this tax must be remitted to the Department along with the discretionary sales tax and the state sales tax all on the same return. It is very important that you check with your local tax officials and/or the Department to verify if your county has any locally imposed taxes.

NOTE:

Most common errors that transient rental business owners make on sales and use tax return are caused by lack of understanding these taxes and incorrect completion of the return. To avoid these errors, you must know the definitions and rates of these taxes, and must collect and report the correct amount tax on your sales and use tax returns.

To learn how to complete each line and column on your sales and use tax return, take DOR online tutorial at its Internet site: www.myflorida.com/dor/training/dr15

Introduction and Objectives

INTRODUCTION

The tax impact will depend upon whether the transaction is classified as a transient rental or as a rental of a permanent residence. The tax collected will also depend upon the Local Option Tourist Development tax rate plus any locally imposed Discretionary tax. These two rates will be added to the Florida state rate of 6%. If a rental or lease of living or sleeping accommodations is for less than six (6) months it is considered to be a transient rental. If a lease for living or sleeping accommodations is for longer than six (6) months the rental is considered to be a permanent residence.

The most common facilities that rent living or sleeping accommodations include:

- hotels, motels, and rooming-houses;
- houses and apartments;
- trailer parks, RV parks, and campgrounds;
- beach homes, condominiums, and vacation homes; and
- time shares

OBJECTIVES

After reading this guide, you should be able to:

- explain the registration requirements for transient and living accommodation rentals,
- describe when living accommodations are taxable or exempt, and
- identify if the dealer has a “bona fide written lease agreement.”

Information

REGISTRATION REQUIREMENTS FOR TRANSIENT AND LIVING ACCOMMODATION RENTALS

Anyone who rents living or sleeping accommodations listed on Page 5 must file an Application to Collect and/or Report Tax in Florida (see Exhibit 1: Form DR-1) with the Department of Revenue. A separate dealer's certificate of registration is required for each property.

If an agent rents living accommodations as listed on Page 5 for the owner(s) the agent is considered to be a dealer, and must also register. The agent may collectively register all such units under the following conditions:

- The owner must be registered
- The agent has obtained a dealer's certificate of registration;
- The agent is authorized to collect rental charges;
- The written agreement contains the following provisions acknowledged by the property owner by a written agreement with the property owner:
 - ⊙ The property owner is ultimately liable for any sales tax due to the State of Florida on rentals of the owner's property; and
 - ⊙ In the event the state is unable to collect any taxes, penalties, and interest, a warrant for such uncollected amount will be issued and will become a lien against the owner's property until the taxes are paid in full.

The agent may collectively register properties that are located in a single county by filing an Application for Collective Registration for Rental of Living or Sleeping Accommodations for each county (see Exhibit 1A: Form DR-1C).

If your county has a local option tax which is administered by the county, you must also contact them to get set-up to collect and remit local option taxes to the county.

WHAT IS TAXABLE?

Every person that engages in the business of renting, letting and leasing of any living or sleeping accommodations in the state of Florida is conducting a taxable privilege. This transaction is taxable at the state rate of 6% plus any local option tourist development tax and/or any discretionary sales surtax.

The total amount charged for living or sleeping accommodations is fully taxable. The tax is required to be paid by the guest or tenant who is staying in the living or sleeping accommodations. These charges may include, but are not limited to the following:

- Room charges
- Electricity
- Cleaning Service
- Garbage pick-up
- Life guard
- Security
- Furniture
- Club House
- Parking

Information

WHAT IS EXEMPT?

There are rentals of living or sleeping accommodations that are exempt from taxation. Here are some examples:

- A federal employee in pursuit of his or her employer's affairs;
- A full time post-secondary student;
- Traveling under military orders;
- A diplomatic tax exemption;
- Rentals made by an entity with a consumer's certificate of exemption; and
- A lease under the terms of a **bona fide** written agreement for longer than six (6) months.

The lessor must obtain documentation from the tenant, as evidence when rentals of living accommodations are exempt. The lessor must maintain the documentation in the books and records of the landlord.

If the rental of living or sleeping accommodations is exempt from sales tax, the rental is also exempt from discretionary sales surtax and any tourist development tax.

TRANSIENT ACCOMMODATIONS

Hotels and Motels

Hotels and motels generally cater to the traveling public. These businesses provide rooms, and in most cases, have restaurants, and/or cocktail lounges. Usually, hotel and motel owners maintain separate records for the room, restaurant, and the cocktail lounge operation. In some locations, separate business enterprises lease the hotel's restaurant and lounge operations. Also, vending and amusement machines are common at hotels, and the ownership of the machines and service arrangements vary among hotels and motels.

Meals – S. 212.08(7)(jj), F.S.

Public lodging establishments which advertise that they provide complimentary food and drinks are not required to pay sales or use tax on food or drinks furnished as part of a packaged room rate, provided **all** the following conditions are met:

- the food or drinks are furnished as part of a packaged room rate and tax was paid on the total purchase price;
- a separate charge or specific amount is not stated to the guest for such food or drinks;
- the lodging establishment is licensed with the Division of Hotels and Restaurants of the Department of Business and Professional Regulations; and
- the lodging establishment rents or leases transient lodging accommodations that are subject to sales and use tax.

If the hotel or motel gives away free meals and beverages as promotional items, (not included in the room package price) tax is due on the total cost price of such food or beverages.

Houses and Apartments

Houses and apartments are primarily built to provide a permanent place of residence for a single family. Owners may rent the house or apartment directly to the tenants or through agents, either furnished or unfurnished. Normally, the landlord provides full maintenance coverage as a condition of the lease.

Information

Rentals used for principal places of residence are exempt from tax

According to Florida law, tenant's landlords must establish in their records that the rented living accommodations are the tenant's principal place of residence by one of the following two methods:

1. If a tenant enters into a bona fide written lease for longer than six months in duration, for continuous residence at any one hotel, apartment house, rooming house, etc.,
2. If there is no written lease or the lease is for six months or less, tax will be due up to the first six months of occupancy. Any rental charges paid by the tenant for the same rental unit after paying the tax for the first six months will be exempt from tax.

Tax is computed on the total rental charged to the tenant for the use or possession, or the right to use or possess the accommodation.

NOTE: When government (city, county, and state) employees and tax-exempt organization (i.e., s. 501(c)(3), I.R.C.) employees and representatives rent living or sleeping accommodations and pay by using their personal funds, (such as cash, checks, and credit cards), the rentals leases of these transient accommodations are **taxable**, even if the employee is subsequently reimbursed by the governmental entity or exempt organization. For rentals by Federal employees see exempt items on Page 6.

Bona Fide Written Lease Requirements

Transient accommodations are exempt when they are leased under the terms of a **bona fide** written lease for periods longer than six months. To be considered a lease for periods longer than six months, a bona fide written lease agreement must be in effect for six months and a day.

For the purposes of this subsection, a "bona fide written lease" is a written document that clearly demonstrates that the parties' intent is that the lessee will have the exclusive use of the transient accommodations to which the lease applies.

The written lease must contain:

- the length of time for which the transient accommodations are being occupied, including both the exact commencement and exact termination dates; and
- a statement that the lessor is giving the lessee the right to use the transient accommodations for the entire duration of the lease period.

Common Areas at Motels and Hotels

Hotels and motels are **not** subject to tax on the lease of common areas, because these areas are considered to be a part of the dwelling units. Common areas would normally include:

- guest rooms,
- lobby area,
- pool area,
- parking area,
- hall space, and
- elevator space.

Information

Trailer Parks, RV parks, and Campgrounds

Trailer parks normally rent spaces for lessees to place their mobile homes. The charge for the use of the trailer park's clubhouse and recreational facilities may be included as part of the base rental or billed separately.

RV parks normally rent space to the owners of recreation vehicles. The charges for these type rentals are normally by the night or by the week. In some cases the RV owner may rent the space for a longer period.

Campgrounds normally rent space to guest for parking an RV or to place a tent. The charges for these rentals are normally by the night or by the week. In some cases the space may be rented for a longer period.

What is Taxable?

The charges made by a trailer park, RV park or campground are taxable. If a tenant continuously rents space and pays tax to a trailer park, RV park or campground for longer than 6 months, then the rental charges paid after the six months will be exempt from tax.

If a tenant continues to pay rent at the prevailing rate and maintains the right to occupy space at a trailer park, RV park or campground, the rental will be considered to be a continuous rental even though the mobile home, RV, or tent is removed and returned to it at a later date. A tenant may become exempt from tax by executing a long term lease agreement or by paying the tax for the first six (6) months and staying longer than six months.

A mobile home park, RV park or a campground may qualify for a facility exemption and will be exempt from charging tax for the rental of their space if 50% or more of the rental spaces have been occupied for a period of 3 months or more. To be eligible for this exemption the facility must meet the requirements and file with the Department a form DR 72-2 (Exhibit 8).

Exempt Facilities

The following may qualify as an exempt facility and may be exempt from collecting tax:

- mobile home parks;
- recreational vehicle parks; and
- campgrounds.

The Department must be notified via Form DR-72-2 when one of the above listed facilities becomes exempt or taxable. The facility's taxable or exempt status is determined annually at its accounting year-end, using a consecutive three-month period with at least one month in the applicable accounting year. The exempt facilities will make the determination if they still fall under the exemption requirements. They will only notify us if they fall outside the requirements and are now fully taxable. The period selected cannot be changed during the accounting year. All leases for sleeping or dwelling accommodations at an exempt facility are exempt, regardless of the lessee's lease.

Information

Mobile Homes

A mobile home purchased by a trailer park owner, which is to be rented along with a mobile home space or lot as a unit is taxable at the time of purchase as tangible personal property. The application of tax is found in Rule 12A-1.007 (11), F.A.C.

If a mobile home is installed at a fixed location and is rented to be used for living sleeping accommodations, tax will be due on the rental charges, as specified under Rule 12A-1.061 (9), F.A.C.

Utilities

Utility connections are available for a charge in parks catering to the traveling public. These utility connections are (1) normally not separately metered, (2) included in the rental charge, and (3) become part of the total rental consideration. Trailer Parks catering to permanent residents may, or may not, have separate meters for the spaces. When separate meters are not provided, the same master meter considerations discussed for apartments applies. If separate meters are provided, the amount charged to the tenants for this electricity is exempt from sales tax. The landlord should also be paying a gross receipts tax.

SERVICES PROVIDED BY TRANSIENT RENTALS

Hotels and other transient rental accommodations may have vending machines, restaurants and/or bars and lounges. The following information is provided to help understand how tax applies to these activities.

Note: The following sales taxes that are collected from these services are only reported on your return to the Department of Revenue. It isn't reflected in any manner on the return you may be required to file the local county. Strictly tourist development tax is reported on their returns.

REFUND:

If a registered dealer refunds sales tax paid by a tenant, the dealer is entitled to a refund of the tax previously remitted to the department. The dealer may either take a credit for tax paid by the tenant on line 6 of the DR-15 or the dealer may apply for a refund of the tax on form DR-26S, *Sales and Use Tax Application for Refund* (Exhibit 8) within three (3) years after the date the tax was paid.

Information

Vending Machines

What is Taxable?

Sales

Sales of food, beverages, and other tangible items are taxable when made through vending machines or devices dispensing taxable merchandise whose sales price is 10 cents or more. The tax rate is 6 percent plus any locally imposed taxes (also known as discretionary sales surtaxes).

Food and beverages include milk, natural juice, food, gum, candy, hot chocolate, coffee, soft drinks, and tea. "Other tangible items" include, but are not limited to, tobacco, toys, baseball cards, prepaid telephone calling cards, laundry supplies, and sundries.

How to Calculate Sales Tax

1. Divide the gross receipts from the machine by a divisor to compute the taxable sales and;
2. Subtract taxable sales from gross receipts to arrive at the amount of tax due

How Sales Tax is Calculated on Vending Machine Sales		
If your sales tax rate is:	Then your gross receipts divisor is:	
	Food and Beverages	Other Tangible Items
6%	1.0645	1.0659
6.25%	1.06655	1.0683
6.5%	1.0686	1.0707
6.75%	1.0706	1.0727
7%	1.0726	1.0749
7.25%	1.07465	1.0770
7.5%	1.0767	1.0791

Taxable Sales = Gross Receipts ÷ Gross Receipts Divisor
Tax due= Gross Receipts – Taxable Sales

Who Must Register to Collect Tax?

The machine operator is responsible for calculating the tax based upon the gross receipts from the machine. Owners leasing a machine to an operator must register and collect sales tax from the operator on the lease payments they receive. A location owner, who is not already registered for some other purpose, must register and collect sales tax on the commission or fee received from the operator.

Owners or operators with machines in several counties need a separate registration for each county in which their machines are located. If all the machines are located in one county, one registration is sufficient.

Information

Machine Rental

The lease or license to use a vending machine is taxable. The machine owner (lessor) must collect tax from the operator (lessee) based on the lease amount.

Real Property Rental

If the machine owner is also the operator and places the machine at another person's location, the arrangement between the operator and the location owner is a taxable lease or license to use real property. The location owner must collect tax from the operator.

Bars and Lounges

The bar and lounge dealers need to know the following information about taxation of alcoholic beverages.

What is Taxable?

Alcoholic beverages, including beer, ale, and wine, are taxable at the rate of 6% (general sales tax rate) plus any applicable discretionary sales surtax imposed where the beverage is sold. The discretionary sales surtax rates vary depending on the county. You, as a dealer, must calculate sales tax and discretionary sales surtax on the total sales price of each transaction. The total sales price includes any other state and federal taxes.

Absorption of Sales Tax

The dealer cannot advertise or otherwise inform the public that:

- The dealer will absorb any part of the sales tax.
- The purchaser will be relieved from the payment of sales tax.

You, as a dealer, may set prices on the sale of alcoholic beverages in order to avoid handling pennies, but each of your price lists must show the price of the beverage and the amount of sales tax due as separate items.

At times, it may be impractical for you to separately record the sales price of the beverage, the sales tax, and the discretionary sales surtax on each sale. In such cases, you must calculate the tax according to one of the following two methods.

How to Calculate Sales Tax

You may charge sales tax on the total amount charged for the sale of alcoholic beverages sold or you may use one of the two following methods for calculating sales tax on receipts for bars and lounges: One is for dealers who do not notify the public that the sales tax is included in the total charge, and the other method is for the dealers who do notify the public that sales tax is included in the price of the alcoholic beverages.

Method 1: Dealers in Alcoholic Beverage Who Do Not Give Notice to the Public.

Use Method 1 rates if you have not notified the public that the sales tax is included in the total charge for alcoholic beverages. To determine the amount of tax you owe, you must multiply the total gross receipts from the alcoholic beverage sales by the appropriate rate listed in the following chart to compute the amount of sales tax due (including any applicable discretionary sales surtax).

Information

Method 1 Tax Rate Chart

State & County Tax Rate	Package Store Rate	Other Dealer's Rate
6%	.0635	.0659
6.25%	.0656	.0678
6.5%	.0677	.0697
7%	.0730	.0751
7.5%	.0776	.0795

If you cannot find the state and discretionary sales surtax rate for your business location, please contact Taxpayer Services (see front of guide) or visit our Internet site, <http://dor.myflorida.com/dor/taxes/>

Method 2: Dealers in Alcoholic Beverages Who Give Notice to the Public.

When a dealer who sells alcoholic beverages **has notified the public** that the sales tax is included in the total charge, through either price lists or signs prominently displayed in your business you must use this method to determine the amount of tax owed. To compute the amount of sales tax due (including any applicable discretionary sales surtax), you must first compute the amount of taxable sales as follows:

Taxable sales are calculated by taking the total gross receipts from the sale of individual drinks and package goods divided (\div) by the appropriate factor for the rates listed in the following chart. Subtract taxable sales from the gross receipts and the result will be the amount of tax due.

Method 2 Tax Rate Chart

State & county Tax Rate	Package Store Rate	Other Dealers' Rate
6%	1.0635	1.0659
6.25%	1.0656	1.0678
6.5%	1.0677	1.0697
7%	1.0730	1.0751
7.5%	1.0776	1.0795

Information

Restaurants and Catering

Restaurant owners and caterers must know the following information.

What is Taxable?

- The sale of food or drinks served, prepared, or sold in or by restaurants, lunch counters, cafeterias, hotels, amusement parks, taverns, stadiums, theaters, or similar places of business is taxable, with few exceptions.
- Bottled water that contains flavoring or carbonation, or bottled drinking water that is included in the price of a meal is taxable.

Complimentary Items

Complimentary food items given to a customer free-of-charge by a restaurant or caterer as promotional, complimentary, or courtesy items **are subject to use tax** on the total cost of the items given away. The cost price of the complimentary food items includes the cost of labor and other overhead costs necessary to prepare and serve food. This would be the regular retail charge for such food and beverage items, if they were sold, less mark-up.

Complimentary food items which do **not** involve any preparation cost by the establishment, but are simply set out on a table and served to guests as purchased by the establishment, are subject to use tax only on the establishment's cost of purchasing such items.

Also, complimentary food items included on the menu or otherwise posted by the business establishment, which are provided to the customer free-of-charge with the price of a meal, are considered to be sold as a part of the price of the meal and not given to the customer. Such items may include, but are not limited to: salsa and chips, rolls or bread, salads, baked potatoes, etc.

Meals which are served "two for the price of one" are not considered to be complimentary food items. Thus, the sales tax is calculated on the sales price charged for both as two for one. There is no use tax applied since the "two for one" charge is a discount or reduced charge covering both meals. Any cover charges, minimum charges, or similar charges made by restaurants, taverns, lounges, night clubs, or any other like places of business are taxable.

Public lodging establishments which advertise that they provide complimentary food and drinks are not required to pay sales or use tax on food or drinks furnished as a part of a packaged room rate, provided that all of the following conditions are met:

- A packaged room rate includes the food or drinks.
- A separate charge or specific amount is not mentioned to the guest for such foods or drinks.
- The lodging establishment is licensed with the Department of Business and Professional Regulation's Division of Hotels and Restaurants.
- The lodging establishment rents or leases transient lodging accommodations that are subject to sales and use tax.

Information

What is Exempt?

Exemptions include, but are not limited to:

- bottled water that contains no flavoring or carbonation, and is separately priced on the sales ticket;
- meals purchased or served by a religious institution;
- Prepared meals purchased by nonprofit volunteer organizations to be delivered as a charitable activity to the residences of handicapped, elderly, or indigent people;
- Food and beverages sold or served in a student lunchroom, student dining room, or other areas designated for student dining in a school offering grades K-12, as part of a school lunch to students, teachers, school employees, or school guests;
- Meals furnished by an employer to an employee as part of the contract of employment; and
- Paper and plastic-coated plates, paper napkins, paper cups, plastic spoons and forks, etc., when sold for use in connection with the operation of a restaurant.

Gratuities

Gratuities (tips) are **not always** taxable. Gratuities or service charges added to a guest check or invoice by the customer and “distributed in full to employees” are not taxable, because they are not part of the sales price. However, if any part of the gratuity or service charge is added to benefit the restaurant (employer), it is considered a part of the sales price of the meal, and the entire charge for the gratuity is taxable. Examples of gratuities added to a guest check or invoice that benefit the employer include, but are not limited to: charges for employee uniforms, payments used to offset the employers portion of the employees payroll taxes, and payments into an employee insurance fund.

Information

Amusement Machines

The following information is what business proprietors and owners of coin-operated amusement machines need to know.

What is Taxable?

Sales

Sales tax is due on the receipts from the use of coin-operated amusement machines. If an amusement machine is located in a county that has a discretionary sales surtax, the surtax applies to the receipts from these machines.

Machine Rental

The lease or license to use an amusement machine is taxable. The machine owner (lessor) must collect tax from the operator (lessee), and the tax is based on the lease amount.

Real Property Rental

If the machine owner is also the operator and places the machine at another person's location, the arrangement between the operator and the location owner is a taxable lease or license to use real property. The location owner (lessor) must collect tax from the machine operator (lessee), based on the lease amount.

Who Must Register and Get Certificates?

If you own coin-operated amusement machines, you must display in every location a certificate authorizing the operation of a specified number of machines. The annual cost of the certificate is \$30 per machine at each location. To obtain certificates, you should submit an *Application for Amusement Machine Certificate* (see Exhibit 7: Form DR-18). You must renew the certificates July 1 of each year.

To purchase an amusement machine certificate, you must be registered for sales and use tax. To register for sales and use tax, go to the Department's web site and click on e-Services. If you do not have Internet access, you can complete a paper form DR-1, *Application to Collect and/or Report Tax in Florida*. (Exhibit 1).

If you have coin-operated amusement machines in multiple counties, you need a separate registration for each county where you have placed your machines. If all the machines are located in one county, one registration is sufficient.

If you fail to obtain and properly display a certificate, you are liable for a penalty of \$250 per machine. If you are the lessee but are not the operator of the machine, you may also be liable for a penalty of \$250 per machine in a business without a proper identifying certificate.

Who Collects and Sends in the Tax?

The machine operator is responsible for:

- Removing the receipts from the machine.
- Remitting (sending in) the tax on the gross receipts from the machine, without deducting rent, license fees or other costs.*
- Obtaining and displaying the amusement machine certificate.
- Keeping suitable records.

Information

*Exception

If the written agreement between the machine owner and the business proprietor does not specify who is responsible for paying the tax, the business proprietor is responsible for paying the tax regardless of who is responsible for removing the receipts from the machine.

If the machine owner is also the business proprietor where the machine is operated, the business proprietor is considered the operator.

If the business proprietor where the machine is located does not own the machine, the business proprietor is considered the lessee and “operator” unless otherwise provided in a written agreement between the business proprietor and machine owner. The written agreement should specify:

- Who the machine “operator” is.
- Who is responsible for keeping records and remitting the tax on machine receipts.
- Whether the arrangement is a lease of tangible personal property or a license to use real property.

Machine Lease or License

The arrangement between the machine owner and the business proprietor is viewed as a lease of tangible personal property. The business proprietor is responsible for paying sales tax on the lease of the machine to the machine owner, who then remits the tax to the Department.

However, if the parties designate in writing that the arrangement is a license to use real property, the machine owner/operator pays the tax on the license fee to the business proprietor, who then remits the tax to the Department. A machine operator can obtain a direct pay permit from the Department of Revenue and self-accrue and remit the tax due on the license to use real property. This relieves the business proprietor of the obligation to collect tax. To apply for a permit, submit Form DR-16A, *Application for Self-Accrual Authority/Direct Pay Permit - Sales and Use Tax*. (Exhibit 6)

How to Calculate Tax

If your sales tax rate is:	Then your gross receipts divisor is:
6%	1.040
6.25%	1.0425
6.5%	1.045
7%	1.050
7.5%	1.055

Gross receipts ÷ your gross receipts divisor = gross sales.

Gross receipts - gross sales = tax due.

Example:

$\$100.00 \div 1.045 = \95.69 gross sales.

$\$100.00 - \$95.69 = \$4.31$ tax due.

The sales tax rate of 6 percent plus any applicable discretionary sales surtax is collected on the amount paid for the lease of the machines, license to use the real property (commissions paid to the owners of real property), taxable purchase of amusement machines, repairs, and parts.

Tax Law Library

TAX LAW LIBRARY

To access the Florida Department of Revenue's Tax Law Library for Statutes and Rules, go to <https://taxlaw.state.fl.us/> or go to the home page www.myflorida.com/dor → Click on <Research Law> → then from the drop-down-menu choose <Sales & Use Tax>.

Exhibits

- Exhibit 1: Form DR-1 Application to Collect and/or Report Tax in Florida**
- Exhibit 1A: Form DR-1C Application for Collective Registration for Rental of Living or Sleeping Accommodations**
- Exhibit 2: Form DR-11 Certificate of Registration**
- Exhibit 3: Form DR-14 Consumer's Certificate of Exemption**
- Exhibit 4: Form DR-15 Sales and Use Tax Return**
- Exhibit 5: Form DR-15DSS Discretionary Sales Surtax Information**
- Exhibit 6: Form DR-16A Application for Self-Accrual Authority/Direct Pay Permit**
- Exhibit 7: Form DR-18 Application for Amusement Machine Certificate**
- Exhibit 8: Form DR-26S Sales and Use Tax - Application for Refund**
- Exhibit 9: Form DR-72.2 Declaration of Taxable Status - Trailer, Mobile Home Parks, and Recreational Vehicle Parks**



APPLICATION TO COLLECT AND/OR REPORT TAX IN FLORIDA

Who must apply?

DR-1
R. 01/06

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

Sales Tax

Complete Sections A, B, and H	Pay \$5 fee (in-state only)*
<ul style="list-style-type: none"> 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). A local tourist development tax (bed tax) may also apply. Contact the taxing authority in the county where the property is located. 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. A secondhand dealer registration (Form DR-1S) may also be required. 	

***Note: If you are registering an in-state business or property location, you must submit a \$5 fee with this application. Online registration is free.**

Documentary Stamp Tax

Complete Sections A, F, and H	NO fee
<ul style="list-style-type: none"> Entering into written financing agreements (five or more transactions per month). Making title loans. Self-financing dealers (buy here – pay here). Banks, mortgage companies, and consumer finance companies. Promissory notes. 	

Use Tax

Complete Sections A, B, and H	NO fee
<ul style="list-style-type: none"> Any taxable purchases that were not taxed by the seller at the time of purchase. Repeated untaxed purchases through the Internet or from out-of-state vendors. 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. 	

Unemployment Tax

Complete Sections A, D, and H	NO fee
<ul style="list-style-type: none"> Paid wages of \$1,500 in any quarter or employed at least one worker for 20 weeks in a calendar year. (Payments made to corporate officers are wages.) Applicant is a governmental entity, Indian tribe or tribal unit. Hold a section 501(c)(3) exemption from federal income tax and employ four or more workers for 20 weeks in a calendar year. Agricultural employer with a \$10,000 cash quarterly payroll, or who employs five or more workers for 20 weeks in a calendar year. Private home or college club that paid \$1,000 cash 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. Previously liable for unemployment tax in the State of Florida. 	

Gross Receipts Tax New for 2006

Complete Sections A, E, and H	NO fee
<ul style="list-style-type: none"> Sales or delivery of electricity or gas. Importation /severance of electricity or natural gas for one's own use where gross receipts tax has not been paid. 	

Register Online

It's FREE,
fast, easy,
and secure



You can file this application online, via the Department's Internet site at www.myflorida.com/dor/eservices/apps/register. **There is no fee for Internet registration.** See instructions, next page.

Communications Services Tax

Complete Sections A, G, and H	NO fee
<ul style="list-style-type: none"> Sales of communications services (telephone, paging, certain facsimile services, videoconferencing). Sales of cable services. Sales of direct-to-home satellite services. Resellers (for example, pay telephones and prepaid calling arrangements). Seeking a direct pay permit. 	

Solid Waste Fees and Pollutants Tax

Complete Sections A, B, C, and H	Pay \$30 fee (drycleaning only)*
<ul style="list-style-type: none"> Sales of new tires for motor vehicles. Sales of new or remanufactured lead-acid batteries. Rental or lease of motor vehicles to others. Sales of dry-cleaning services (plants or drop-off facilities). *Note: You must submit a \$30 fee with this application. Online registration is free. 	

EXHIBIT 1

How can I register online?

The DR-1 application is on the Department's web site at www.myflorida.com/dor/eservices/apps/register. An interactive wizard will guide you through an application from start to finish. Before you begin, gather specific information about your business activities, location, and beginning dates.

There are no fees for online registration.

Sales and use tax certificate numbers will be issued within three business days of your online submission. After that time, you can return to the site and retrieve your certificate number.

How can I be sure that the information I submit online is secure?

The Department's Internet registration site uses 128-bit secure socket layer technology and has been certified by VeriSign, an industry leader in data security.

If a husband and wife jointly operate and own a business, what type of ownership must we indicate?

Normally, when a husband and wife jointly own and operate a business, the ownership is a "partnership." We suggest you contact the Internal Revenue Service for more information on partnership reporting requirements.

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. Tax Information Publication (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. You must register for all taxes for which you are liable before beginning business activities, otherwise you may be subject to penalties. For more information, visit our Internet site or contact Taxpayer Services.
2. 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.**
3. Collect and/or report tax appropriately, maintain accurate records, post your certificate (if required), and file returns and reports timely. **A return/report must be filed even if no tax is due.**

4. Notify the Department if your address changes, your business entity or activity changes, you open additional locations, or you close your business.
5. Provide your certificate or account number on all returns, remittances, and correspondence.

What if my business has more than one location?

Sales tax: You must complete a separate application for each location. **Gross receipts tax on electric power or gas:** 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 and unemployment tax:** You must register each entity that has its own Federal Employer Identification Number (FEIN).

Solid waste fees and pollutants tax (rental car surcharge): You must register for each county where you have a rental location.

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 Account Management at 850-488-9750 for assistance.

Are educational seminars offered?

Yes. To get a schedule of upcoming seminars or to register for one, visit us online at www.myflorida.com/dor or call the service center nearest you.

FLORIDA DEPARTMENT OF REVENUE SERVICE CENTERS

CT—Central Time
ET—Eastern Time

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

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

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

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

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

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

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

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

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

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

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

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

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

Orlando Service Center
AmSouth Bank Building
5401 S Kirkman Rd 5th Floor
Orlando FL 32819-7911
407-903-7350 (ET)

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

Coral Springs Service Center
Florida Sunrise Tower
3111 N University Dr Ste 501
Coral Springs FL 33065-5090
954-346-3000 (ET)

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

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

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

Tampa Service Center
Ste 100
6302 E Martin Luther King Blvd
Tampa FL 33619-1166
813-744-6344 (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 33040-4602
305-292-6725 (ET)

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

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

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

Account Management

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

Taxpayer Services

800-352-3671 or
850-488-6800
TDD: 800-367-8331

Unemployment Tax Employer Information Center

800-482-8293

Internet Site

www.myflorida.com/dor

Tax Law Library

www.myflorida.com/dor/law

Before returning application, remove this page and retain for future reference.



APPLICATION TO COLLECT AND/OR REPORT TAX IN FLORIDA

SECTION A — BUSINESS INFORMATION



Please use **BLACK** or **BLUE** ink **ONLY** and type or print clearly.

Answer **ALL** questions in the section(s) that apply to your business.

1. This application is for (check all that apply):

✓	Tax Type	Fee Due	Complete Sections
<input checked="" type="checkbox"/>	Sales and Use Tax	\$5.00 *	A, B, H
	Use Tax Only	No fee	A, B, H
	Solid Waste Fees and Pollutants Tax	\$30.00**	A, B, C, H
	Unemployment Tax	No fee	A, D, H
	Gross Receipts Tax on Electric Power and Gas	No fee	A, E, H
	Documentary Stamp Tax	No fee	A, F, H
	Communications Services Tax	No fee	A, G, H

*The \$5 registration fee does not apply if:
 • Your business location is outside the State of Florida.
 • Your business is moving from one Florida county to another.
 • You register online.

**The \$30 registration fee applies to drycleaning only. There is no fee for online registration.

2. Indicate whether this is a new registration (never before registered with the Florida Department of Revenue) or a change to an existing registration.

New Registration		
A. <input type="checkbox"/> New business entity	B. <input type="checkbox"/> New business location	C. <input type="checkbox"/> New tax obligation at existing location
Provide certificate number if you checked B or C: [] [] - [] [] [] [] [] [] [] [] [] [] - []		
Beginning date of business activity: [] [] / [] [] / [] [] [] [] month day year		
Provide the date this business location or entity became or will become liable for Florida tax(es). Do not use your incorporation date unless that is the date your business became liable for tax. If you have been in business longer than 30 days prior to registering, contact the DOR service center nearest you.		

Change to Existing Registration		
D. <input type="checkbox"/> Change of county location (Business is moving from one Florida county to another)	E. <input type="checkbox"/> Change of legal entity	F. <input type="checkbox"/> Change of ownership
If you have checked Box D, E, or F, the Department will cancel your existing certificate(s) and issue a new one. Provide the certificate number(s) to be canceled. (Attach additional sheet if necessary.) [] [] - [] [] [] [] [] [] [] [] [] [] - []		
If your business is relocating within the same county, do not use this application. Contact the Department to change your address.		
This change is effective (enter date): [] [] / [] [] / [] [] [] [] month day year		

3. If this is a seasonal business (not open year-round), list the months of your open season.

Beginning date: [] [] / [] [] / [] [] [] [] Ending date: [] [] / [] [] / [] [] [] []
 month day year month day year

**** PLEASE TYPE OR PRINT CLEARLY ****

4. Legal name of corporation, individual owner (last, first, middle) limited liability company, partnership, or other:		Owner telephone number:
5. Trade or fictitious name (d/b/a) (if different than #4 above):		Business telephone number:
6. Complete physical address of business or real property. Home-based businesses and non-permanent flea market/craft show vendors must use their home addresses. Listing a post office box, private mailbox, or rural route number is not permitted.		Fax number:
City/State/ZIP:		County:
7. Mailing address (if different than physical address):		
Mailing address:		
City/State/ZIP:	E-mail address:	

8. If you have a Consolidated Sales Tax Number and want to include this business location, please complete the following:

8 0 - [] [] [] [] [] [] [] [] [] [] - []

Consolidated registration name on record with the Florida Department of Revenue. Consolidated registration number
 If you want to obtain a new consolidated number, contact the Department and request Form DR-1CON.

9. Business Entity Identification Number. If you are registering for unemployment tax or have employees, you must provide an FEIN. If an FEIN is not required for your business entity, the social security number of the owner is required. Social security numbers are used by the Department as unique identifiers for the administration of Florida's tax laws. They are confidential under sections 119.0721 and 213.053, Florida Statutes, and are not subject to disclosure as public records.

a. Federal Employer Identification Number (FEIN): [] [] - [] [] [] [] [] [] [] []
 or
 b. Social Security Number (SSN) of owner: [] [] [] - [] [] - [] [] [] [] [] [] (If you are required to have an FEIN, but have not yet been assigned one you may call the Internal Revenue Service at 800-829-4933 to request one.)

SECTION A — BUSINESS INFORMATION (CONT'D.)

10. Identify proprietors or owners, partners, officers, members, or trustees. Include the person whose social security number is listed under Question 9. **Without this information, processing of your application may be stopped.**

Name Title	Social security number and Driver license number and state	Home address City/State/ZIP	Telephone number
_____	_____	_____	(____) ____ - ____
_____	_____	_____	(____) ____ - ____
_____	_____	_____	(____) ____ - ____
_____	_____	_____	(____) ____ - ____

11. **Type of ownership** - Check the box next to the exact entity structure of your business.

- | | |
|--|---|
| <p><input type="checkbox"/> Sole proprietorship - An unincorporated business that is owned by one individual.</p> <p><input type="checkbox"/> Partnership - The relationship existing between two or more entities or individuals who join to carry on a trade or business. This includes a business jointly owned/operated by a husband and wife.</p> <p>Check one: <input type="checkbox"/> General partnership <input type="checkbox"/> Limited partnership
 <input type="checkbox"/> Joint venture <input type="checkbox"/> Married couple</p> <p><input type="checkbox"/> Corporation - A person or group of people who incorporate by receiving a charter from their state's Secretary of State (includes professional service corporations).</p> <p>Check one: <input type="checkbox"/> C-corporation <input type="checkbox"/> S-corporation
 <input type="checkbox"/> Not-for-profit corporation</p> <p><input type="checkbox"/> Limited liability company - Two or more entities (or individuals) who file articles of organization with their state's Secretary of State.</p> <p>Check one: <input type="checkbox"/> Single-member LLC <input type="checkbox"/> Multi-member LLC</p> <p><input type="checkbox"/> Check here if you elected to be treated as a corporation for federal income tax purposes.</p> | <p><input type="checkbox"/> Business trust - An entity created under an agreement of trust for the purpose of conducting a business for profit (includes real estate investment trusts).</p> <p><input type="checkbox"/> Non-business trust/Fiduciary - An entity created by a grantor for the specific benefit of a designated entity or individual.</p> <p><input type="checkbox"/> Estate - An entity that is created upon the death of an individual, consisting of that individual's real or personal property.</p> <p style="padding-left: 40px;">Date of death: _____</p> <p><input type="checkbox"/> Government agency - A legal government body formed by governing constitutions, statutes, or rules.</p> <p><input type="checkbox"/> Indian tribe or Tribal unit - Any Indian tribe, band, nation, or other organized group or community which is recognized as eligible for the special programs and services provided by the United States to Indians because of their status as Indians (includes any subdivision, subsidiary, or business enterprise wholly owned by such an Indian tribe).</p> |
|--|---|

12. If a partnership, corporation, or limited liability company, provide your fiscal year ending date: /
month day

13. If incorporated, chartered or otherwise registered to do business in Florida, provide your document/registration number from the Florida Secretary of State: _____ Provide the date of incorporation, charter, or authorization to do business in Florida:
 / /
month day year

Note:
If not incorporated, chartered or registered to do business in Florida, you may be required to do so. Call the Florida Department of State, Division of Corporations at 850-488-9000 for more information.

14. Is your business location rented from another person or entity? Yes No
 If yes, and you **do not operate from your home**, provide the following information.

Owner or landlord's name _____ Telephone number _____
 Address _____ City/State/ZIP _____

15. a. What is your primary business activity? _____
 b. What are your taxable business activities? _____
 c. If known, enter your North American Industry Classification System (NAICS) Code: _____
 To determine your NAICS code, go to <http://www.naics.com/search.htm>

SECTION B — SALES AND USE TAX ACTIVITY — \$5 FEE (IN-STATE ONLY)

16. Does your business activity include (check all that apply):
- | | | |
|---|---|--|
| a. <input type="checkbox"/> Sales of property or goods at retail (to consumers)? | h. <input type="checkbox"/> Renting/leasing motor vehicles to others? | n. <input type="checkbox"/> Providing any of the following services? (Check all that apply.) |
| b. <input type="checkbox"/> Sales of property or goods at wholesale (to registered dealers)? | i. <input type="checkbox"/> Repair or alteration of tangible personal property? | n1. <input type="checkbox"/> Pest control for nonresidential buildings |
| c. <input type="checkbox"/> Sales of secondhand goods? | j. <input type="checkbox"/> Charging admission or membership fees? | n2. <input type="checkbox"/> Cleaning services for nonresidential buildings |
| d. <input type="checkbox"/> Rental of commercial real property to individuals or businesses? | k. <input type="checkbox"/> Placing and operating coin-operated amusement machines at business locations belonging to others? | n3. <input type="checkbox"/> Detective services |
| e. <input type="checkbox"/> Rental of transient living or sleeping accommodations (for six months or less)? | l. <input type="checkbox"/> Placing and operating vending machines at business locations belonging to others? | n4. <input type="checkbox"/> Protection services |
| f. <input type="checkbox"/> Management of transient living or sleeping accommodations belonging to others? | m. <input type="checkbox"/> Purchasing items to be included in a finished product assembled or manufactured for sale? | n5. <input type="checkbox"/> Security alarm system monitoring |
| g. <input type="checkbox"/> Rental of equipment or other property or goods to individuals or businesses? | | o. <input type="checkbox"/> Purchasing items that were not taxed by the seller at time of purchase (includes, but is not limited to, purchases through the Internet, from catalogs, or from out-of-state sellers)? |
| | | p. <input type="checkbox"/> Using dyed diesel fuel for off-road purposes? |
| | | q. <input type="checkbox"/> Operating vending machine(s) owned by you at your business location? |
17. What products or services do you purchase for resale? _____

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 _____

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, do you expect to sell more diesel fuel than gasoline? Yes No
- d. 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 AND POLLUTANTS TAX — \$30 FEE FOR DRYCLEANING ONLY

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 new 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
31. Do you own or operate a dry-cleaning dry drop-off facility or plant in Florida? If yes, enclose the \$30 dry-cleaning registration fee. Yes No
32. Do you produce or import perchloroethylene? If yes, you must complete an *Application for Florida License to Produce or Import Taxable Pollutants* (Form DR-166). Yes No

SECTION E — GROSS RECEIPTS TAX — NO FEE

42. Do you sell, deliver, or transport electricity or gas? If yes, check the items below that apply:..... Yes No
- a. Electricity Yes No
- b. Natural or manufactured gas? Yes No
43. Do you import into this state, natural or manufactured gas for your own use as a substitute for purchasing taxable utility or transportation services?..... Yes No

SECTION F — DOCUMENTARY STAMP TAX — NO FEE

44. 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? If yes, answer questions 45-47..... Yes No
45. Do you anticipate five or more transactions subject to documentary stamp tax per month?..... Yes No
46. Do you anticipate your average monthly documentary stamp tax remittance to be less than \$80 per month? Yes No
47. Is this application being completed to register your **first** location to collect documentary stamp tax?..... Yes No
If no, and this application is for additional locations, please list name and address of each additional location.
 (Attach additional sheets if needed.)
- Location name _____ Telephone number _____
- Physical address _____ City/State/ZIP _____

SECTION G — COMMUNICATIONS SERVICES TAX — NO FEE

48. Do you sell communications services? If yes, check the items below that apply..... Yes No
- a. Telephone service (local, long distance, or mobile)..... Yes No
- b. Paging service Yes No
- c. Facsimile (fax) service (not in the course of advertising or professional services)..... Yes No
- d. Cable service Yes No
- e. Direct-to-home satellite service Yes No
- f. Pay telephone service Yes No
- g. Reseller (only sales for resale; no sales to any retail customers)..... Yes No
- h. Other services; please describe: _____ Yes No
49. Do you purchase communications services to integrate into prepaid calling arrangements?..... Yes No
50. Are you applying for a direct pay permit for communications services? Yes No
51. Check the appropriate box(es) for the method(s) you **intend** to use for determining the local taxing jurisdictions in which service addresses for your customers are located. If you use multiple databases, check all that apply. If you **only** sell pay telephone or direct-to-home satellite services, provide prepaid calling arrangements, are a reseller, or are applying for a direct pay permit, skip questions 51 and 52.
1. An electronic database provided by the Department.
- 2a. A database developed by this company that will be certified. To apply for certification of your database, complete an *Application for Certification of Communications Services Database* (Form DR-700012).
- 2b. A database supplied by a vendor. Provide the vendor's name: _____
3. ZIP+4 and a methodology for assignment when ZIP codes overlap jurisdictions.
4. ZIP+4 that does not overlap jurisdictions. Example: a hotel located in one jurisdiction.
5. None of the above.

Two collection allowance rates are available.

- Dealers whose databases meet the criteria in items 1, 3, or 4 above are eligible for a .75 percent (.0075) collection allowance.
- Dealers whose databases meet the criteria in item 5 are eligible for a .25 percent (.0025) collection allowance.
- Dealers meeting the criteria in item 2a are eligible for a .25 percent (.0025) collection allowance until the database is certified. Upon certification, the dealer will receive the .75 percent (.0075) collection allowance.
- Dealers meeting the criteria in 2b are eligible for the .75 percent (.0075) collection allowance if the vendor's database has been certified. If not, the .25 percent collection allowance (.0025) will apply.

Dealers with multiple databases may need to file two separate returns in order to maximize their collection allowances.

- If all databases are certified or a ZIP+4 method is used, then the dealer is entitled to the .75 percent (.0075) collection allowance.
- If some databases are certified or a ZIP+4 method is used, and some are not, the dealer has two options for reporting the tax. One is to file a single return for all taxable sales from all databases and receive a .25 percent (.0025) collection allowance. The second option is to file two returns: one reporting taxable sales from certified databases (.75 percent allowance) and a separate return for the taxable sales from non-certified databases (.25 percent allowance).
- If no databases are certified, the dealer will receive a .25 percent (.0025) collection allowance on all tax collected.

52. If you wish to be eligible for both collection allowances, check the box below to indicate that you will file two separate returns.

- I will file two separate communications services tax returns in order to maximize my collection allowance.

53. Provide the name of the managerial representative who can answer questions regarding filed tax returns.

Name _____

Telephone _____

E-Mail Address _____

Street Address _____

SECTION H — APPLICANT DECLARATION AND SIGNATURE

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

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.**

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 section 213.29, Florida Statutes. All information provided by the applicant is confidential as provided in s. 213.053, F.S., and is not subject to Florida Public Records Law (s. 119.07, F.S.).

Under penalties of perjury, I attest that I am authorized to sign on behalf of the business entity identified herein, and also declare that I have read the information provided on this application and that the facts stated in it are true to the best of my knowledge and belief.

**SIGN
HERE** 

Title _____

Print name _____

Date _____

Amount enclosed: \$ _____

- **\$5 fee** – Sales tax registration for business/property located in Florida.
- **\$30 fee** – Solid waste registration for dry cleaners.

USE THIS CHECKLIST TO ENSURE FAST PROCESSING OF YOUR APPLICATION.

- ✓ Complete the application in its entirety.
- ✓ Make sure that you have provided your FEIN or SSN.
- ✓ Sign and date the application.
- ✓ Attach check or money order for appropriate registration fee amount. **DO NOT SEND CASH.**

- ✓ Mail to: **FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0100**
- You may also mail or deliver your application to any service center listed on the inside front cover.**

FOR DOR USE ONLY

PM/Delivery

<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>
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Contract Object (MO)

<input type="text"/>							
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NAICS Code(s):

B.P. No.

<input type="text"/>							
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Contract Object (LO)

<input type="text"/>							
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UT Acct. No..

<input type="text"/>	-	<input type="text"/>							
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Contract Object (other)

<input type="text"/>							
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**Application for Collective Registration
for Short-term Rental of Living or Sleeping Accommodations**

**DR-1C
R. 02/08**

Rule 12A-1.060(3)
Florida Administrative Code
Effective 06/03

PURPOSE OF APPLICATION: This application allows an agent (or representative, or management company) to register multiple, separately owned properties located in a single county for the purpose of collecting sales and use tax on short-term rentals of living or sleeping accommodations. The accommodations must be properties for which the agent collects taxable rent on each owner's behalf. **This application cannot be used to register commercial rental property.**

SHORT-TERM RENTAL: Renting, leasing, letting, or granting licenses to others to use living or sleeping accommodations for periods of six months or less.

WRITTEN AGREEMENT REQUIRED: The agent must maintain on file a written agreement with the property owner to register on the owner's behalf. A suggested format of the written agreement is provided on the next page.

AGENT MUST BE REGISTERED IN EACH COUNTY: The agent must have a sales and use tax certificate number for each county in which living or sleeping accommodations are located, and for which the agent collects taxable rent. To obtain certificates for additional counties, agents must submit an *Application to Collect and/or Report Tax in Florida* (Form DR-1).

ONE COUNTY PER APPLICATION: Properties listed on a single application must be located in the same county. To register properties in more than one county, a separate application must be used for each county.

PROPERTY OWNER INFORMATION: Because the property owner is ultimately responsible for the tax collected, all information about the property owner is required. The agent may attach a schedule instead of completing the Individual Property Location Information sections. The schedule must contain the same information as is required on this application. A sales and use tax registration number will be issued for each property in the owner's name. The certificate for each property will be mailed to the agent. A letter of notification containing the property's certificate number will be mailed to the property owner. Time-share unit registrations will be issued in the name of the agent. Include only the unit number or other designation. The agent will be considered the owner.

*** PROPERTY OWNER'S FEDERAL IDENTIFICATION NUMBER:** Depending on the type of ownership, a Federal Employer Identification Number (FEIN), Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN) is required. Social Security Numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social Security Numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records.

**** REGISTRATION FEE:** A \$5.00 registration fee is required for each property or time-share unit location included in this application. If the property owner has an existing certificate number for the property location, the fee is not required. Enter the complete certificate number in the appropriate box of the Individual Property Location Information section.

WHERE TO APPLY: Mail or deliver the completed application and applicable registration fees to any Department of Revenue Taxpayer Service Center listed on the following page, or the office listed below. All offices are open Monday through Friday, 8 a.m. - 5 p.m., local time.

Account Management
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0100

EXHIBIT 1A

Florida Department of Revenue Taxpayer 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)

Hollywood Service Center

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

Jacksonville Service Center

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

Key West Service Center

3106 Flagler Ave
Key West FL 33040-4602
305-292-6725 (ET)

Lake City Service Center

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

Lakeland Service Center

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

Leesburg Service Center

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

Maitland Service Center

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)

Orlando Service Center

Regions Bank Building
5401 S Kirkman Rd 5th Floor
Orlando FL 32819-7911
407-903-7350 (ET)

Panama City Service Center

703 W 15th St Ste A
Panama City FL 32401-2238
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

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

Tampa Service Center

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

Suggested format for rental property written agreement:

I, _____ (Name of Property or Time-Share Period Owner),
hereby authorize _____ (Name of Agent,
Representative, or Management Company) to act as my agent to rent, lease, let, or grant a license to others to use my
described property (properties) or time-share period (periods) located at _____
_____, and to register to charge, collect, and remit sales tax levied under Chapter 212, Florida Statutes
(F.S.), to the Department of Revenue. I acknowledge that, by renting, leasing, letting, or offering a license to others to
use any transient accommodations, as defined in Rule 12A-1.061, Florida Administrative Code (F.A.C.), I am exercising
a taxable privilege under Chapter 212, F.S., and as such acknowledge that I am ultimately liable for any sales tax due
the State of Florida on such rentals, leases, lets, or licenses to use. I fully understand that should the State be unable to
collect any taxes, penalties, and interest due from the rental, lease, let, or license to use my property, a warrant for such
uncollected amount will be issued and becomes a lien against my property until satisfied.

Signature of Property Owner/Lessor

Signature of Agent, Representative, or Management Company



**Application for Collective Registration
for Short-term Rental of Living or Sleeping Accommodations**

**DR-1C
R. 02/08**

Rule 12A-1.060(3)
Florida Administrative Code
Effective 06/03

Agent/Representative/Management Company Sales and Use Tax Registration Information

Name of Agent, Representative or Management Company	Agent's Certificate Number for this County	County Name
Mailing Address	City	State ZIP Code
Name of Contact Person	Signature of Agent	Date
Contact Person's Telephone Number	Agent's Name Printed or Typed	
Number of individual properties included in this application that are not already registered **	Registration Fee Amount Enclosed x \$5.00 = \$ _____	

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)	Property Owner's SSN, FEIN or ITIN*	Beginning Date of Management Agreement
Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Business Trust <input type="checkbox"/> Non-Business Trust <input type="checkbox"/> Estate		
Street Address of Property	City	County ZIP Code
Property Owner's Mailing Address	City	State ZIP Code Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here ** ____ - ____ - ____ - ____ - ____ - ____	DOR USE ONLY	

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)	Property Owner's SSN, FEIN or ITIN*	Beginning Date of Management Agreement
Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Business Trust <input type="checkbox"/> Non-Business Trust <input type="checkbox"/> Estate		
Street Address of Property	City	County ZIP Code
Property Owner's Mailing Address	City	State ZIP Code Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here ** ____ - ____ - ____ - ____ - ____ - ____	DOR USE ONLY	

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)	Property Owner's SSN, FEIN or ITIN*	Beginning Date of Management Agreement
Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Business Trust <input type="checkbox"/> Non-Business Trust <input type="checkbox"/> Estate		
Street Address of Property	City	County ZIP Code
Property Owner's Mailing Address	City	State ZIP Code Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here ** ____ - ____ - ____ - ____ - ____ - ____	DOR USE ONLY	

Application for Collective Registration for Rental of Short-term Living or Sleeping Accommodations

(Copy this page for additional sheets) Page _____

Name of Agent, Representative or Management Company	Agent's Certificate Number for this County	County Name
---	--	-------------

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)	Property Owner's SSN, FEIN or ITIN*	Beginning Date of Management Agreement
Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Business Trust <input type="checkbox"/> Non-Business Trust <input type="checkbox"/> Estate		
Street Address of Property	City	County ZIP Code
Property Owner's Mailing Address	City State	ZIP Code Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here ** ____ - _____ - ____	DOR USE ONLY	

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)	Property Owner's SSN, FEIN or ITIN*	Beginning Date of Management Agreement
Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Business Trust <input type="checkbox"/> Non-Business Trust <input type="checkbox"/> Estate		
Street Address of Property	City	County ZIP Code
Property Owner's Mailing Address	City State	ZIP Code Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here ** ____ - _____ - ____	DOR USE ONLY	

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)	Property Owner's SSN, FEIN or ITIN*	Beginning Date of Management Agreement
Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Business Trust <input type="checkbox"/> Non-Business Trust <input type="checkbox"/> Estate		
Street Address of Property	City	County ZIP Code
Property Owner's Mailing Address	City State	ZIP Code Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here ** ____ - _____ - ____	DOR USE ONLY	

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)	Property Owner's SSN, FEIN or ITIN*	Beginning Date of Management Agreement
Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Business Trust <input type="checkbox"/> Non-Business Trust <input type="checkbox"/> Estate		
Street Address of Property	City	County ZIP Code
Property Owner's Mailing Address	City State	ZIP Code Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here ** ____ - _____ - ____	DOR USE ONLY	



Certificate of Registration

DR-11
R. 01/05

Issued Pursuant to Chapter 212, Florida Statutes

Certificate Number	Registration Effective Date	Opening Date	Filing Frequency

This certifies that

has met the sales and use tax registration requirements for the business location stated above and is authorized to collect and remit tax as required by Florida law. This certificate is non-transferable.

POST THIS CERTIFICATE IN A CONSPICUOUS PLACE

Business Partner Number

Do not use this number for resales purpose.

EXHIBIT 2



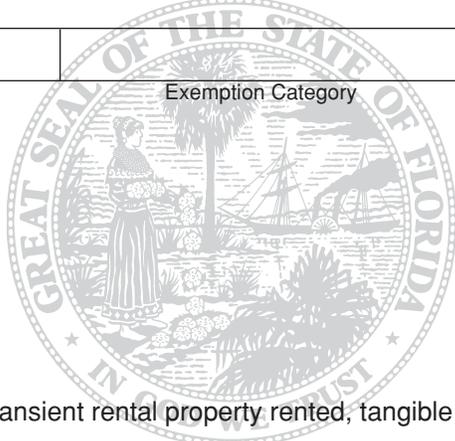
Consumer's Certificate of Exemption

DR-14
R. 04/05

Issued Pursuant to Chapter 212, Florida Statutes

Certificate Number	Effective Date	Expiration Date	Exemption Category
--------------------	----------------	-----------------	--------------------

This certifies that



is exempt from the payment of Florida sales and use tax on real property rented, transient rental property rented, tangible personal property purchased or rented, or services purchased.



Important Information for Exempt Organizations

DR-14
R. 04/05

1. You must provide all vendors and suppliers with an exemption certificate before making tax-exempt purchases. See Rule 12A-1.038, Florida Administrative Code (FAC).
2. Your *Consumer's Certificate of Exemption* is to be used solely by your organization for your organization's customary nonprofit activities.
3. Purchases made by an individual on behalf of the organization are taxable, even if the individual will be reimbursed by the organization.
4. This exemption applies only to purchases your organization makes. The sale or lease to others by your organization of tangible personal property, sleeping accommodations or other real property is taxable. Your organization must register, and collect and remit sales and use tax on such taxable transactions. Note: Churches are exempt from this requirement except when they are the lessor of real property (Rule 12A-1.070, FAC).
5. It is a criminal offense to fraudulently present this certificate to evade the payment of sales tax. Under no circumstances should this certificate be used for the personal benefit of any individual. Violators will be liable for payment of the sales tax plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony. Any violation will necessitate the revocation of this certificate.
6. If you have questions regarding your exemption certificate, please contact the Exemption Unit of Central Registration at 850-487-4130. The mailing address is PO BOX 6480, Tallahassee, FL 32314-6480.

Certificate Number:

SALES AND USE TAX RETURN

HD/PM Date: / /

DR-15 R. 01/08

Florida

1. Gross Sales

2. Exempt Sales

3. Taxable Amount

4. Tax Collected

- A. Sales/Services
- B. Taxable Purchases
- C. Commercial Rentals
- D. Transient Rentals
- E. Food & Beverage Vending

	Include use tax on Internet / out-of-state untaxed purchases →			.

Transient Rental Rate:

Surtax Rate:

Collection Period

Check here →
 if donating
 collection allowance
 to education, and
 leave Line 11 blank.

5. Total Amount of Tax Collected	.
6. Less Lawful Deductions	.
7. Total Tax Due	.
8. Less Est Tax Pd / DOR Cr Memo	.
9. Plus Est Tax Due Current Month	.
10. Amount Due	.
11. Less Collection Allowance	.
12. Plus Penalty	.
13. Plus Interest	.
14. Amount Due with Return	.


FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST

Do Not Write in the Space Below

Due:

Late After:

Check here if payment was
made electronically.

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true (sections 92.525(2), 212.12, and 837.06, Florida Statutes).

Signature of Taxpayer

Date

Signature of Preparer

Date

Discretionary Sales Surtax (Lines 15(a) through 15(d))

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).
15(d). Total Amount of Discretionary Sales Surtax Collected (included in Column 4).....	15(d).
16. Total Enterprise Zone Jobs Credits (included in Line 6)	16.
17. Taxable Sales/Untaxed Purchases of Electric Power or Energy — 7% Rate (included in Line A).....	17.
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel — 6% Rate (included in Line A).....	18.
19. Taxable Sales from Amusement Machines (included in Line A)	19.
20. Rural and/or Urban High Crime Area Job Tax Credits	20.
21. Other Authorized Credits	21.

Discretionary Sales Surtax Information

DR-15DSS
R. 11/07

These taxes are distributed to local governments throughout the state. **The amount of money distributed is based on how you complete each tax return.** Dealers should impose the discretionary sales surtax on taxable sales when delivery occurs in a county that imposes surtax. For motor vehicles and mobile home sales, use the surtax rate of the county where the vehicle will be registered. Only the first \$5,000 on a single sale of tangible personal property is subject to discretionary sales surtax if the property is sold as a single item, in bulk, as a working unit or as part of a working unit. The \$5,000 limitation does not apply to commercial rentals, transient rentals, or services.

Discretionary Sales Surtax Rates for 2008 (as of November 6, 2007)

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
Alachua	.25%	Jan 1, 2005	Dec 2011	Lafayette	1%	Sep 1, 1991	None
Baker	1%	Jan 1, 1994	None	Lake	1%	Jan 1, 1988	Dec 2017
Bay	.5%	May 1, 1998	Apr 2008 ←	Lee	None		
Bradford	1%	Mar 1, 1993	None	Leon	1.5% (1%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 2019 Dec 2012
Brevard	None			Levy	1%	Oct 1, 1992	None
Broward	None			Liberty	1%	Nov 1, 1992	None
Calhoun	1%	Jan 1, 1993	Dec 2008 ←	Madison	1.5% (1%) (.5%)	Aug 1, 1989 Jan 1, 2007	None None
Charlotte	1%	Apr 1, 1995	Dec 2008 ←	Manatee	.5%	Jan 1, 2003	Dec 2017
Citrus	None			Marion	.5%	Jan 1, 2005	Dec 2009
Clay	1%	Feb 1, 1990	Dec 2019	Martin	.5%	Jan 1, 2007	Dec 2011
Collier	None			Miami-Dade	1% (.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None None
Columbia	1%	Aug 1, 1994	None	Monroe	1.5% (1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 2018 Dec 2015
Dade	See Miami-Dade for rates.			Nassau	1%	Mar 1, 1996	None
De Soto	1%	Jan 1, 1988	None	Okaloosa	None		
Dixie	1%	Apr 1, 1990	Dec 2029	Okeechobee	1%	Oct 1, 1995	None
Duval	1% (.5%) (.5%)	Jan 1, 1989 Jan 1, 2001	None Dec 2030	Orange	.5%	Jan 1, 2003	Dec 2015
Escambia	1.5% (1%) (.5%)	Jun 1, 1992 Jan 1, 1998	Dec 2017 Dec 2017	Osceola	1%	Sep 1, 1990	Aug 2025
Flagler	1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2003	Dec 2012 Dec 2012	Palm Bch	.5%	Jan 1, 2005	Dec 2010
Franklin	1%	Jan 1, 2008	None *	Pasco	1%	Jan 1, 2005	Dec 2014
Gadsden	1%	Jan 1, 1996	None	Pinellas	1%	Feb 1, 1990	Dec 2019 *
Gilchrist	1%	Oct 1, 1992	None	Polk	1% (.5%) (.5%)	Jan 1, 2004 Jan 1, 2005	Dec 2018 Dec 2019
Glades	1%	Feb 1, 1992	Dec 2021	Putnam	1%	Jan 1, 2003	Dec 2017
Gulf	1% (.5%) (.5%)	Jul 1, 1997 Jan 1, 2006	Jun 2017 None	St. Johns	None		
Hamilton	1%	Jul 1, 1990	Dec 2019	St. Lucie	.5%	Jul 1, 1996	Dec 2026
Hardee	1%	Jan 1, 1998	None	Santa Rosa	.5%	Oct 1, 1998	Dec 2018 *
Hendry	1%	Jan 1, 1988	None	Sarasota	1%	Sep 1, 1989	Dec 2024 *
Hernando	.5%	Jan 1, 2005	Dec 2014	Seminole	1%	Jan 1, 2002	Dec 2011
Highlands	1%	Nov 1, 1989	Oct 2019	Sumter	1%	Jan 1, 1993	None
Hillsborough	1% (.5%) (.5%)	Dec 1, 1996 Oct 1, 2001	Nov 2026 None	Suwannee	1%	Jan 1, 1988	None
Holmes	1%	Oct 1, 1995	Dec 2013	Taylor	1%	Aug 1, 1989	Dec 2029
Indian River	1%	Jun 1, 1989	Dec 2019	Union	1%	Feb 1, 1993	None
Jackson	1.5% (1%) (.5%)	Jun 1, 1995 Jul 1, 1996	May 2010 Dec 2015	Volusia	.5%	Jan 1, 2002	Dec 2016
Jefferson	1%	Jun 1, 1988	None	Wakulla	1%	Jan 1, 1988	Dec 2017
				Walton	1%	Feb 1, 1995	None
				Washington	1%	Nov 1, 1993	None

* Indicates changed or new information.

← Surtax rates expire at the end of the last day of the month.
Please check the rate for each county.

EXHIBIT 5

Resources

Florida Department of Revenue Service Centers

(as of November 2007)

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)

Hollywood Service Center

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

Jacksonville Service Center

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

Key West Service Center

3106 Flagler Ave
Key West FL 33040-4602
305-292-6725 (ET)

Lake City Service Center

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

Lakeland Service Center

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

Leesburg Service Center

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

Maitland Service Center

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)

Orlando Service Center

Regions Bank Building
5401 S Kirkman Rd 5th Floor
Orlando FL 32819-7911
407-903-7350 (ET)

Panama City Service Center

703 W 15th St Ste A
Panama City FL 32401-2238
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

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

Tampa Service Center

Ste 100
6302 E Martin Luther King Blvd
Tampa FL 33619-1166
813-744-6344 (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 the TDD at 800-367-8331 or 850-922-1115.



For a written reply to **tax questions**, write:
Taxpayer Services
Florida Department of Revenue
1379 Blountstown Hwy
Tallahassee FL 32304-2716



To receive forms by mail:

- Order multiple copies of forms from our Internet site at **www.myflorida.com/dor/forms** or
- Mail **form requests** to:
Distribution Center
Florida Department of Revenue
168A Blountstown Hwy
Tallahassee FL 32304-2702



Department of Revenue service centers host educational seminars about Florida's taxes. To get a schedule of upcoming seminars or to register for one,

- Visit us online at **www.myflorida.com/dor** and click on "Taxes," then click on "Free Tax Seminars" under the "Tax Information" heading or
- Call the service center nearest you.



Find information about Florida tax law in the "Tax Law Library" on our Internet site. Visit: **<http://dor.myflorida.com/dor/law>**



Application for Self-Accrual Authority / Direct Pay Permit
Sales and Use Tax

DR-16A
N. 01/03

MAIL TO:
CENTRAL REGISTRATION
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0100

THIS AREA FOR DOR USE ONLY
PERMIT NO.
EFF DATE
EXP DATE

PART 1 - BUSINESS INFORMATION

Table with 2 columns: Business information fields (Business name, Street address, City/State/ZIP, Name of contact, Contact mailing address) and Tax identification fields (Sales and use tax certificate number, Federal Employer Identification Number, U.S. DOT Common Carrier Number, Telephone number, City/State/ZIP).

* A sales and use tax certificate number is required for processing this request. If you have not registered for this tax and do not have a certificate number, you must complete and submit the Application to Collect and/or Report Tax in Florida (Form DR-1). This application and the DR-1 may be submitted together.

PART 2 - SELF-ACCRUAL CATEGORY FOR WHICH YOU ARE APPLYING (CHECK ONLY ONE):

See instructions for detailed descriptions of each category.

Apportionment (APP)

- Checkboxes for: Air carriers engaged in interstate or foreign commerce, Vessels engaged in interstate or foreign commerce, Railroads engaged in interstate or foreign commerce, Motor vehicles (common carriers) engaged in interstate or foreign commerce.

** Common carriers must attach a copy of their U.S. Department of Transportation letter of authority.

Purchases of Tangible Personal Property (TPP)

- Checkboxes for: Annual purchases of tangible personal property in excess of \$10 million, Annual purchases of tangible personal property in excess of \$100,000 - taxability unknown at time of purchase.

Promotional Materials (PRO)

- Checkbox for: Purchases of promotional materials - taxability unknown at time of purchase.

Real Property Leases (RPL)

- Checkboxes for: Dealers required to remit sales tax electronically, who lease property from a number of independent property owners; Dealers who lease real property from a number of independent property owners and, except for the lease or license to the dealer, would not be required to register as dealers engaged in the business of leasing real property; Operators of amusement or vending machines, who lease real property from others.

PART 3 - APPLICANT AFFIRMATION AND DECLARATION

I HEREBY ATTEST THAT: I am authorized to sign on behalf of the entity described above; that this entity has circumstances that qualify it for the sales and use tax direct pay permit, as indicated; and furthermore that if granted, the sales and use tax direct pay permit will only be used in the manner authorized pursuant to the appropriate sections of Chapter 212, Florida Statutes. Under penalties of perjury, I declare that I have read the information on this application and that the facts stated herein are true and correct to the best of my knowledge and belief.

Signature

Title

Print name

Date

EXHIBIT 6

**Information and Instructions for Completing Application
for Self-Accrual Authority / Direct Pay Permit
Sales and Use Tax**

DR-16A
N. 01/03
Page 2

Chapter 212, Florida Statutes, provides that self-accrual authority shall be granted to certain qualifying entities. Qualifying entities will be issued a direct pay permit according to their particular qualifying circumstances. This authority is granted for the distinct purpose as described below. Direct pay permit holders may extend their permit in lieu of paying sales and use tax to their supplier. An entity need not apply for a permit for each of its business locations; only one permit per entity is required.

Instructions for Completing the Application

- ✓ Review the self-accrual authority categories and purposes stated below and identify the category under which your business qualifies.
- ✓ Note the specific uses of the direct pay permit, if granted.
- ✓ Complete Parts 1 and 2.
- ✓ Read and sign Part 3.
- ✓ If you are a common carrier and are applying under the apportionment category, you must attach a copy of your U.S. Department of Transportation (DOT) letter of authority.

- ✓ **Note: Incomplete or unsigned applications will be returned, thus delaying the issuance of the direct pay permit.**

- ✓ **Mail or deliver your completed application to:**
CENTRAL REGISTRATION
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0100

erty will be known only upon its use. The taxable status of the property will be known upon its use when the dealer's normal trade or business characteristics require the dealer to purchase tangible personal property that will either become a component part of a product manufactured for sale or will be used and consumed by the dealer.

Promotional Materials (PRO)

- The purchase of promotional materials, as defined in s. 212.06(11)(b), F.S., by dealers who are unable to determine at the time of purchase whether the promotional materials will be used in this state or exported from this state only when the seller of promoted subscriptions to publications sold in this state is a registered dealer and is remitting sales tax to the Department on publications sold in this state. The dealer purchasing and distributing promotional materials and the seller of the promoted subscriptions to publications are not required to be the same person.

Self-Accrual Categories – Sales and Use Tax

Apportionment (APP)

- The apportionment of tax by eligible air carriers for the purchase or use of tangible personal property, as provided in section 212.0598, F.S.
- The partial exemption applicable to vessels and parts thereof used in interstate or foreign commerce for the purchase of vessels and parts thereof, as provided in s. 212.08(8), F.S., and Rule 12A-1.064, Florida Administrative Code.
- The partial exemption applicable to railroads and parts thereof used in interstate or foreign commerce by licensed railroad carriers for purchases of tangible personal property, as provided in s. 212.08(9)(a), F.S., and Rule 12A-1.064, F.A.C.
- The partial exemption applicable to motor vehicles and parts thereof used in interstate or foreign commerce by licensed common carriers, as provided in s. 212.08(9)(b), F.S., and Rule 12A-1.064, F.A.C.

Real Property Leases (RPL)

- The lease or license to use real property subject to tax under s. 212.031, F.S., by dealers who are required to remit sales tax electronically, as provided under s. 213.755, F.S., from a number of independent owners or lessors of real property.

- The lease of or license to use real property subject to the tax imposed by s. 212.031, F.S., by a dealer who leases or obtains licenses to use real property from a number of independent property owners who, except for the lease or license to the dealer, would not be required to register as dealers engaged in the business of leasing real property.

- The lease or license to use real property subject to the tax imposed by s. 212.031, F.S., by operators of amusement machines or vending machines who lease or obtain licenses to use real property from property owners or lessors for the purpose of placing and operating an amusement or vending machine.

Purchases of Tangible Personal Property (TPP)

- The purchase of tangible personal property by dealers who annually purchase in excess of \$10 million of taxable tangible personal property in any county for the dealer's own use.
- The purchase of tangible personal property by dealers who annually purchase at least \$100,000 of taxable tangible personal property, including maintenance and repairs for the dealer's own use, when the taxable status of such prop-

For more information:

- ✓ Information and forms are available on our Internet site at www.myflorida.com/dor
- ✓ For general information about sales and use tax, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.
- ✓ For assistance with this application, call Central Registration, Monday through Friday, 8 a.m. to 5 p.m., ET, at 850-488-9750.



Application for Amusement Machine Certificate

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 a certificate. 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 (DR-18), Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100, 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 No. 3 above, provide the complete name.
Physical Address: Enter the complete 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 850-488-9750 or the nearest service center.

EXHIBIT 7

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 33065-5090
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)

Hollywood Service Center

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

Jacksonville Service Center

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

Key West Service Center

3118 Flagler Ave
Key West FL 33040-4602
305-292-6725 (ET)

Lake City Service Center

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

Lakeland Service Center

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

Leesburg Service Center

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

Maitland Service Center

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)

Orlando Service Center

AmSouth Bank Building
5401 S Kirkman Rd 5th Floor
Orlando FL 32819-7911
407-903-7350 (ET)

Panama City Service Center

703 W 15th St Ste A
Panama City FL 32401-2238
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

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

Tampa Service Center

Ste 100
6302 E Martin Luther King Blvd
Tampa FL 33619-1166
813-744-6344 (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 or 850-488-6800.



To receive forms by mail:

- Order multiple copies of forms from our Internet site at www.myflorida.com/dor/forms *or*
- Fax your form request to the DOR Distribution Center at 850-922-2208 *or*
- Call the DOR Distribution Center at 850-488-8422 *or*
- Mail your form request to:
Distribution Center
Florida Department of Revenue
168A Blountstown Hwy
Tallahassee FL 32304-3702



For a written reply to your tax questions, write:
Taxpayer Services
Florida Department of Revenue
1379 Blountstown Hwy
Tallahassee FL 32304-3716



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



Department of Revenue service centers host educational seminars about Florida's taxes. For a schedule of upcoming seminars,

- Visit us online at www.myflorida.com/dor *or*
- Call the service center nearest you.



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 850-488-9750 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
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0100

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 and Use Tax

Application for Refund

Have Questions?
Call 850-488-8937

Use the enclosed form to request a refund for:

- Sales and Use Tax
- Surtax
- Local Option Tax
- Annual Registration Fees
- Amusement Machine Certificate Fees
- Cash Bonds
- Community Contribution Tax Credit
- Solid Waste Fees
 - Battery Fees
 - New Tire Fees
 - Rental Car Surcharge
 - Gross Receipts on Dry Cleaning
- Exemptions authorized by Florida Statutes
 - Lemon Law
 - Enterprise Zone
 - New or Expanding Business
 - Motion Picture

Inside

Frequently Asked Questions..... p. 2-3

For Information, Forms, and Online Filing p. 3

Application Form p. 4

Documentation Guide p. 5-10

EXHIBIT 8

**DR-26S
R. 01/08**



Frequently Asked Questions (FAQs)

- 1. Who can apply for a refund?**

Any business or individual who has made a payment directly to the Florida Department of Revenue or a county tax collector, which was not owed, was made in error, or was an overpayment, may apply for a refund. A refund for a payment made to a dealer or private tag agent must be requested from the dealer or private tag agent to whom the payment was made. Certain exceptions allow the Department to issue a refund to a business or individual who has paid tax to a dealer. See Page 8, Exempt Issues.
 - 2. Is there a time limit for claiming a refund?**

Yes. The time limit allowed for claiming a refund has changed several times. Your time limit is determined by the date you paid the tax.

 - Tax paid on or after July 1, 1999 - three (3)-year limit.
 - Bad debts have a unique statute of limitations. See Page 5.
 - Repossessed merchandise has a unique statute of limitations. See Page 10.
 - Enterprise zones have a unique statute of limitations. See Page 7.
 - 3. May I take a credit on my return instead of applying for a refund?**

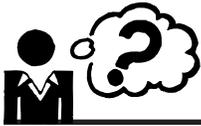
Yes. Dealers should:

 - A. Refund the customer any overpayment of tax collected from the customer.
 - B. Document internal records to explain why the adjustment is being made.
 - C. Enter the amount on the **“Less Lawful Deductions”** line of the next return filed (Line 6 of the DR-15 or Line 5 of the DR-15EZ). **The amount entered can equal but should not exceed the amount reported on the “Total Tax Collected” line** (Line 5 of the DR-15 or Line 4 of the DR-15EZ). If the total amount to be recovered cannot be taken on three consecutive returns, you may want to apply for a refund instead of taking credit on the return(s).
- CREDIT MEMOS**
- If you have received a credit memo issued by the Florida Department of Revenue and you wish to take the credit on your return rather than applying for a refund, enter the credit amount on Line 8 of the DR-15 or Line 6 of the DR-15EZ.
- 4. What documentation should I submit with my application?**

Florida Statutes require that an application for refund must be supported by appropriate documentation to substantiate the validity of the claim. Accounting records for the time period involved are subject to audit verification. This application suggests examples of the types of documentation normally required to support these types of refund claims. Documentation may be submitted on a CD with your application. Each refund request is unique and you may be asked to provide additional items not listed. Upon receipt, the Department will review your Form DR-26S and supporting documents. Additional information may be needed; you will be notified of those requirements and of any proposed refund claim changes.
 - 5. How long will it take to process my refund?**

Your refund claim will be processed within 90 days if the application is complete. To be considered complete, all documentation needed to substantiate the refund claim must accompany the application.
 - 6. Am I entitled to interest on my refund claim?**

Yes. The Department pays interest on refunds of most taxes and fees. Interest will be paid on claims that have not been paid or credited within 90 days of receipt of a complete refund application. To be considered complete, all documentation needed to substantiate the refund claim must accompany the application. Interest paid by the Department will be computed beginning on the 91st day and will be based on a statutory floating rate that may not exceed 11 percent. The rates are updated January 1 and July 1 of each year.



Frequently Asked Questions (FAQs)

- 7. May I have my CPA, attorney, or consultant, handle the refund request?** **Yes.** A completed *Power of Attorney and Declaration of Representative* (DR-835), which authorizes the Department to discuss confidential tax matters with an alternate party, must accompany the refund application. To request Form DR-835, see below.
- 8. Is it possible to have the audit performed at my location?** **Yes.** If the documentation needed to verify your claim is voluminous, you may attach a signed **Mutual Agreement** to the refund application to have the audit performed at your location. Call the Refunds Subprocess at 850-488-8937 to request this form.
- 9. What is the status of my refund?** You can verify the status of your refund application by accessing our web site at www.myflorida.com/dor/eservices/other/refunds/status/
Or by contacting the Refund Sub-process at 850-488-8937. Please be prepared to provide the following information.
- Social Security Number
 - Federal Identification Number (FEIN)
 - Tax Type
 - Exact refund amount requested

For Information, Forms, and Online Filing



Online Filing

You can file for a refund of tax overpayments via the Department's Internet site at www.myflorida.com/dor/taxes/refunds.html

Online Refund Status Inquiry

You can view the current status of a refund application by accessing the Department's Internet site at <http://www.myflorida.com/dor/eservices/other/refunds/status/>



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.

Need information regarding Unemployment Tax?

Contact the Florida Department of Revenue Unemployment Tax and Employer Information Center at 800-482-8293.



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



To receive forms by mail:

- Order multiple copies of forms from our Internet site at www.myflorida.com/dor/forms or
- Mail **form requests** to:
Distribution Center
Florida Department of Revenue
168A Blountstown Hwy
Tallahassee FL 32304-3761



Application for Refund - Sales and Use Tax

Important Note: Refund requests cannot be processed without complete documentation as suggested.

STOP: YOU MAY TAKE A CREDIT ON YOUR NEXT RETURN INSTEAD OF APPLYING FOR A REFUND (See FAQ # 3)

Your refund application will be rejected if the fields in red are not completed. Type or print clearly.

Part 1 Fill in

Name of applicant: [Red boxes]

Mailing street address: [Red boxes]

Mailing city, state, ZIP: [Red boxes]

Location street address: [Red boxes]

Location city, state, ZIP: [Red boxes]

Business telephone number (include area code): [Red boxes] - [Red boxes] - [Red boxes] Home telephone number (include area code): [Red boxes] - [Red boxes] - [Red boxes]

Fax number (include area code optional): _____ E-mail address (optional): _____

Part 2 Sign and date this form.

Signature of Applicant/representative: _____ Date: _____

Print name: _____ Title: _____

Important - A Florida Department of Revenue Power of Attorney (Form DR-835) must be properly executed and included if the refund request is submitted by the applicant's representative.

Representative's phone number: (_____) _____

Part 3 Enter amount of refund.

\$ [Red boxes], [Red boxes], [Red boxes]. [Red boxes]

Part 4 Provide the identification number of the applicant. If you do not have a Sales Tax Certificate Number or Federal Employer Identification Number, provide your Social Security Number.

Contract Object Number: [Red boxes] - [Red boxes] Sales Tax Certificate Number: [Red boxes] - [Red boxes] - [Red boxes] - [Red boxes] / [Red boxes]

Federal Employer Identification Number: [Red boxes] - [Red boxes] Social Security Number: [Red boxes] - [Red boxes] - [Red boxes]

Part 5 Enter the date paid or the collection period(s) on the tax return(s) used to report the tax.

Date Paid: [Red boxes] / [Red boxes] / [Red boxes] Applied period: _____ to _____

Part 6 Refer to the Page (pg) number indicated for appropriate documentation instructions.

YOU MAY TAKE A CREDIT ON YOUR NEXT RETURN INSTEAD OF APPLYING FOR A REFUND (See FAQ #3)

Explain the reason for this refund & check appropriate box below

Amended Return (070) pg 5 Duplicate Payment (001) pg 6 Exempt Issues (071) pg 8 Rental of Real Property (1270) pg 10

Audit Overpayment (050) pg 5 Estimated Tax (1201) pg 6 Gross Receipts pg 8

Bad Debt (1300) pg 5 Enterprise Zone Brownfield pg 7 Lemon Law (1217) pg 8 Repossession (1350) pg 10

Community Contribution Tax Credit (1225) pg 6 Enterprise Zone Building Materials (1102) pg 7 Motor Vehicles/Boat/Mobile Home/Aircraft (1210) pg 9 Other pg 10 (attach explanation)

Credit Memos (065) pg 6 Enterprise Zone Equipment (1103) pg 7 New & Expanding Business (1105) pg 6

FOR FLORIDA DEPARTMENT OF REVENUE USE ONLY

Refund Approval Amount \$	Authorized By	Date	MAIL TO: FLORIDA DEPARTMENT OF REVENUE REFUNDS SUB-PROCESS PO BOX 6490 TALLAHASSEE FL 32314 - 6490 FAX: 850-410-2526
Review Refund Amount \$	Approved By	Date	

Instructions:

In the following instructions, we have listed the most commonly occurring reasons for requesting a refund. Select your reason from one of the listed categories. Each category contains a suggested list of additional items or documentation needed to process your refund claim. Provide as much of this information as possible. You may submit this documentation on a CD. If additional information is needed, we will contact you within 30 days from postmark date.

I. Amended returns

Suggested Documentation:

1. Detailed explanation for the error or overpayment.
2. Copy of original invoices or other relevant documents verifying the transaction(s).
3. Copy of the original return(s).
4. Copy of the amended return(s).
5. Explanation of how the refund amount is computed.
6. Proof the sales tax was refunded to customer.
 - A. Front and back of cancelled check refunding customer's payment.
 - B. Copy of customer's payment reflecting tax paid.
 - C. Signed acknowledgement from customer that credit memo was received.
7. Accounting records showing:
 - A. Gross, exempt, and taxable amounts.
 - B. Tax collected and tax paid.
8. Explain why the transactions are considered exempt and provide applicable items:
 - A. Copy of Florida Resale Certificate.
 - B. Copy of Florida Consumer's Exemption Certificate.
 - C. Copy of Florida Direct Pay Authority.
 - D. Copy of 501(C) (3) determination issued by the IRS.

II. Audit Overpayments

Suggested Documentation:

1. Audit number(s).
2. Audit period.
3. Copy of the Notice of Proposed Assessment (DR-831).

III. Bad Debt

Suggested Documentation:

1. Detailed explanation for the error or overpayment.
2. Explanation of how the refund amount is computed.
3. Accounting records showing:
 - A. Gross, exempt, and taxable amounts.
 - B. Tax collected and tax paid.
4. Copy of original source documents such as invoices, leases, contracts, etc.
5. Copy of federal return 1120.
6. A schedule of bad debts written off on the federal income tax return.
7. Copy of the customer payment history.

Statute of limitations for bad debts: Bad debts must be claimed within 12 months after they are charged off for federal income tax purposes.

IV. Community Contribution Tax Credit

Suggested Documentation:

1. Copy of the approval letter from the Office of Tourism, Trade, and Economic Development (OTTED).
2. Copy of the Application for a Community Contribution Tax Credit (form 8E-17TCA#01 revised 7/2001) approved by OTTED.

NOTE: If you are a consolidated filer, provide your consolidated sales tax registration number. If you are not a consolidated filer, provide a list of sales tax registration numbers to which the credit is to be applied.

V. Credit Memo

Suggested Documentation:

1. Detailed explanation for the error or overpayment.
2. Copy of the credit memo.

VI. Duplicate Payments

Suggested Documentation:

1. Copy of front and back of cancelled checks or copy of electronic funds transfer (EFT) confirmations.
2. Copy of the bank statement showing the duplicate payment.
3. Explanation of how the duplicate payment occurred such as:
 - A. Two payments made for the same applied periods or month.
 - B. Same tax paid in two separate months.
 - C. Any other reason for the duplicate payment.

VII. Estimated Tax

Suggested Documentation:

Estimated Tax (Individual Account)

1. Copy of previous month return.
2. Explanation of how the refund amount is computed.
3. Copy of returns for the periods in which the overpayment occurred. Please indicate final return if applicable.

Estimated Tax (Consolidated Accounts)

1. Copy of returns (DR-15s and DR-7s for all locations) for the periods in which the overpayment occurred. Please indicate final return if applicable.
2. Copy of previous month returns (DR-15s and DR-7s for all locations).
3. Explanation of how the refund amount is computed.

VIII. New and Expanding Business

Suggested Documentation:

1. The Letter of Determination (LOD) issued by Technical Assistance and Dispute Resolution.
2. The application for refund (DR-26S) is not considered complete until verification audit is complete (site visit).

IX. Enterprise Zone

Suggested Documentation:

For Business Property

1. Form EZ-E signed and dated by both the taxpayer and the EZ Coordinator. (Faxes or copies are not acceptable.)
2. Invoices that list the vendor's name and address, the date of purchase and the amount of sales tax paid.
3. Detailed description of the business property.
4. If the taxpayer accrued tax, provide verification that tax was paid.
5. Copy of the sales and use tax return for the period tax was paid.
6. Copy of the accrual journal that shows the paid invoices included in the refund.
7. Serial/Identification numbers for all applicable items.
8. Location of the property (i.e. "Ship To" address on the invoice or a statement).
9. If the refund is greater than \$5,000, a list of permanent, full-time employees residing in and outside the Enterprise Zone. (The EZ Coordinator must certify this list.)

Statute of limitations for business property: Application for Refund - Sales and Use Tax (DR-26S) must be postmarked within six (6) months from the purchase invoice date or ship date.

For Building Materials

1. Form EZ-M signed and dated by both the taxpayer and the EZ Coordinator. (Faxes or copies are not acceptable.)
2. Parcel number.
3. Copy of the building permit.
4. Copy of the Certificate of Occupancy or Certificate of Completion.
5. Proof applicant is the owner, lessee, or lessor of the property at the time of application.
6. Copy of covenants and declaration of condominium if applicable.
7. If using the assessed method:
 - A. A copy of the property appraiser's assessment before and after rehabilitation.

8. If using the invoice method:
 - A. Copies of invoices showing vendor's name, address, purchase date, and amount of sales tax paid.
 - B. Sworn statement from the general contractor listing the building materials used, cost of materials, and the amount of sales tax paid.
9. If the refund is greater than \$5,000, provide a list of permanent, full-time employees residing in and outside the Enterprise Zone. (The EZ Coordinator must certify this list.)

Statute of limitations for building materials: Application for Refund- Sales and Use Tax (DR-26S) must be postmarked within six (6) months from date the certificate of occupancy is issued or within six (6) months from the date, the local building inspector has certified the project(s) substantially complete. If using assessed values, the application should be mailed before September 1 after the property is subject to assessment.

For Brownfield Building Materials

1. Form DR-26RP signed and dated by both the taxpayer and the Brownfield Coordinator.
2. Copy of the building permit.
3. Copy of the Certificate of Occupancy or Certificate of Completion.
4. Proof applicant is the owner, lessee, or lessor of the property at the time of application.
5. Copy of invoices showing vendor's name, address, purchase date, and the amount of sales tax paid.
6. Sworn statement from the general contractor that lists the building materials used, cost of materials, and the amount of sales tax paid.
7. Copy of blueprints highlighting areas that have been set aside for low to moderate-income housing.
8. Sworn statement, under penalty of perjury, from the owner of the project, showing that at least 20 percent of the housing units of the project are set aside for low-income and moderate-income housing.
9. Copy of contract with housing authority or loan agreement verifying 20 percent of the housing units are set aside for low-income to moderate-income persons.

X. Exempt Issues

Suggested Documentation:

1. Detailed explanation for the error or overpayment.
2. Copy of exemption certificate or resale certificate.
3. Copy of the invoices.
4. Copy of the original return(s).
5. Copy of the amended return(s).
6. Explanation of how the refund amount is computed.
7. Assignment of Rights (if tax was paid to the vendor).
8. Proof the tax was refunded to customer.
 - A. Front and back of cancelled check refunding the customer's payment.
 - B. Copy of customer's payment reflecting tax not paid.
 - C. Signed acknowledgement from customer that credit memo was received.
9. Accounting records showing:
 - A. Gross, exempt, and taxable amounts.
 - B. Tax collected and tax paid.
10. A summary listing each invoice claimed with the amount of sales tax requested or paid.

NOTE: Certain exemption issues require special exemption certificates. Refer to the Taxpayer Information Publication (TIP) or the Administrative Code for the exemption certificate suggested for the issue or call Refunds Sub-Process at 850-488-8937.

XI. Gross Receipts

Suggested Documentation

1. Detailed explanation for the error or overpayment.
2. Copy of the amended return(s).
3. Copy of exemption certificate or resale certificate.
4. Copy of the invoices.
5. Other billing or statement documents.
6. Accounting records showing:
 - A. Gross, exempt, and taxable amounts.
 - B. Tax collected/Tax paid.

XII. Lemon Law

Suggested Documentation:

1. Legible copy of the bill of sale, purchase order, or buyer's order. (Retail installment agreements are not acceptable.)
2. Copy of at least three repair orders showing the name, mileage, and Vehicle Identification Number (VIN).
3. Copy of the arbitration agreement by the State of Florida, Attorney General's Board may be used in lieu of repair orders. (Better Business Bureau Auto Line in lieu of repair orders is not acceptable.)
4. Acceptance letter signed by the customers agreeing to the buy back terms.
5. Copy of the cancelled checks reimbursing the customer and/or lien holder.
6. Calculation sheet verifying what mileage is being used to reimburse the customer.

XIII. Motor Vehicles/Boat/Mobile Home/Aircraft

Suggested Documentation:

1. Detailed explanation for the refund request
2. Copy of the bill of sale
3. Copy of the Florida registration is paid to Florida (Tax Collector)
4. Cancelled check showing the tax was paid to Florida (Tax Collector)

Rule 12A-1.013(7): "A taxpayer who has overpaid tax to a dealer, or who has paid tax to a dealer when no tax is due, must secure a refund of the tax from the dealer and not from the Department of Revenue."

Locate your reason for requesting a refund from the most commonly occurring reasons listed below. Provide as much of this information as possible. If additional information is needed, we will contact you within 30 days from the postmark date.

A. Tax was paid to Florida but vehicle was taken out of state.

- 1) Proof of registration in another state or territory.
- 2) Sworn Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing in Another State (DR-123) showing intent to remove vehicle from Florida.

B. Tax was paid to another state.

- 1) Proof of tax legally imposed and paid to another state.

C. Vehicle was used six (6) months or more prior to entering Florida.

- 1) Proof of registration and tax paid to another state.

D. Title was cancelled, vehicle was declared stolen, or vehicle was returned to the seller.

- 1) Proof of title cancellation issued by the Florida Department of Highway Safety and Motor Vehicles.
- 2) Copy of the stolen vehicle police report.
- 3) Proof of full refund from the seller for the full purchase price.

E. Taxpayer is exempt from paying tax.

- 1) Annual Resale Certificate or Exemption Certificate.
- 2) Proof tax is being paid on a monthly basis for lease.
- 3) Medical prescription for special attachments and itemized cost for attachment.

F. Trade-in or dealer discount was not deducted.

- 1) Proof discount was a dealer discount and not a manufacturer discount.
- 2) Proof of trade-in allowed.

G. Motor vehicle was direct shipped or exported out of Florida by the dealer or did not enter Florida.

- 1) Proof of direct shipment by the dealer, such as a bill of lading or other shipping document.

H. Non-taxable title transfer

- 1) Description of type of exempt title transfer.
- 2) Proof of exempt transfer.
 - a) Sworn statement stating the property was an even trade or was received as a gift.
 - b) Proof of marital status (for spouses added to or deleted from a title and/or lien).
 - c) Court documents showing divorce settlement.
 - d) Proof of dissolution of partnership.
 - e) Proof corporations are 100 percent commonly owned.

I. Mobile home was purchased as real property.

- 1) Purchase contract and closing statement.
- 2) Proof seller owned both land and mobile home and that the county property appraiser assessed the property as real property prior to purchase.

J. Tax was paid on furnishings or attachments to mobile home or boat.

- 1) List of accessories and furnishings with price for each item, signed and notarized by the seller.
- 2) Copy of the itemized bill of sale from the selling individual for the boat showing separate cost for the boat, motor, and trailer.

XIV. Rental of Real Property

Suggested Documentation:

1. Detailed explanation for the error or overpayment.
2. Copy of the lease(s), sublease(s), and addendum.
3. Proof the sales tax was refunded to tenant.
 - A. Front and back of cancelled check refunding the customer's payment.
 - B. Copy of customer's payment reflecting tax not paid.
 - C. Signed acknowledgement from customer that credit memo was received.
4. Detailed accounting records showing:
 - A. Gross, exempt, and taxable amounts.
 - B. Tax collected/Tax paid.

Other documentation sometimes needed:

1. Copy of the amended return(s) for the period(s) included in the refund request.
2. Copy of the exemption certificate or resale certificate.
3. If the property was sold, a copy of the settlement or closing agreement.
4. Detailed map of property for verification of the square footage.
5. Copy of operating expenses.
6. Copy of electric bills for common areas.
7. Copy of covenants and declaration of condominium.

XV. Repossession

Suggested Documentation:

1. Copy of the bill of sale.
2. Copy of invoices.
3. Copy of the DR-95A.
4. Copy of the Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Motor Vehicles (DR-95B).
5. Retail installment contract, loan agreement, finance agreement or other documentation.

6. Copy of accounting records.
7. Copy of the Repossession Title or Certificate of Repossession (for a motor vehicle).
8. Copy of the customer payment history.
9. Proof of repurchase of the loan.

Statute of limitations for repossessions: Refunds of tax paid on repossessed merchandise must be claimed within 12 months after repossession.

XVI. Other (Penalties, Voluntary Disclosure, Self- Audit etc.)

Suggested Documentation:

1. Detailed explanation for the error or overpayment.
2. Copy of original return(s).

Other documentation sometimes needed:

1. Proof of payment.
2. A copy of the tax return that generated the Notice of Tax Action or penalty.
3. Justification for request of waiver of penalty.

4. Documentation to support penalty waiver.
5. Sales and Use Tax account number, DTA number, or any other number used to identify the overpayment for a self-audit, self-analysis, stipulation agreement, or voluntary disclosure.
6. Copy of a letter from Department of Revenue stating amount of overpayment of stipulation payments.
7. Copy of self-analysis or self-audit report.
8. Copy of voluntary disclosure information.



**Declaration of Taxable Status -
Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks**

DR-72-2
R. 02/00

Important Information

In order for a person who operates a trailer camp, mobile home park [except mobile home lots regulated under Chapter 723, Florida Statutes (F.S.)], or recreational vehicle park with an exempt status to be relieved from filing monthly tax reports to report the transient rentals tax, that person must complete and return Form DR-72-2, *Declaration of Taxable Status - Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks*, to the Florida Department of Revenue. The form is a declaration of taxable status on the taxpayer's part, not an application. Therefore, no notification of approval will be sent to the taxpayer. **Taxpayers are required to notify the Florida Department of Revenue only when a taxable facility becomes exempt or an exempt facility becomes taxable.** The appropriate Department of Revenue Regional Manager and local county tax official will be notified of the taxpayer's declaration of taxable status. The taxpayer is subject to audit at any time by the state or the county for verification of the taxable status.

It should also be noted that the facility exemption applies only to the rental of space in trailer camps, mobile home parks, or recreational vehicle parks. Landlords whose facilities have an exempt status but who sell meals, rent parking or docking spaces, operate gift shops, or who make any other taxable sales or rentals must collect and remit the applicable taxes. Landlords of exempt facilities who make taxable sales must continue to file monthly tax returns with the Florida Department of Revenue. For more information, contact the Department's Service Center nearest you or Taxpayer Information Services (see next page for addresses and phone numbers).

The following guidelines are taken from the Florida Department of Revenue's Rule 12A-1.061, Florida Administrative Code (F.A.C.), and Rule Chapters 12A-3, 12A-8, 12A-9, and 12A-10, F.A.C., and are to be applied in determining the taxable or exempt status of the trailer camp, mobile home park, or recreational vehicle park. A copy of the complete rules relating to the rental of living quarters or sleeping or housekeeping accommodations may be obtained from the Department of Revenue Service Center nearest you or from Taxpayer Information Services.

Guidelines and Instructions

1. Rentals or Leases of Transient Accommodations.

Every person, except those persons specifically exempt, is exercising a taxable privilege when engaging in the business of renting, leasing or letting, or granting a license to use any living quarters or sleeping or housekeeping accommodations in connection with any hotel, motel, apartment house, duplex, roominghouse, tourist or mobile home court subject to the provisions of Florida's Sales and Use Tax Laws, Chapter 212, F.S., the Local Option Tourist Development Tax, Section 125.0104, F.S., the Local Option Convention Development Tax, Section 212.0305, F.S.,

Discretionary Sales Surtaxes, Section 212.055, F.S., and the Local Option Tourist Impact Tax, Section 125.0108, F.S. For more information on the taxability of transient rental accommodations, see Rule 12A-1.061, F.A.C.

2. Exemptions.

The rental of space in trailer camps, mobile home parks (except mobile home lots regulated under Chapter 723, F.S.), and recreational vehicle parks is exempt from the taxes imposed on transient rentals only when the landlord has completed and returned Form DR-72-2, *Declaration of Taxable Status - Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks*, and declared the facility as an "exempt facility." Based upon this declaration that the facility meets the qualifications, the Department will consider it an exempt facility until a subsequent filing of this form declares that it no longer meets the qualifications and is to return to taxable status.

3. Determination of Exemption and Filing Requirements.

A. New Trailer Camps, Mobile Home Parks, or Recreational Vehicle Parks.

Exemption: All transient accommodations at new trailer camps, new recreational vehicle parks, and new mobile home parks (except mobile home lots regulated under Chapter 723, F.S.) are taxable until more than 50% of the total rental units available are occupied by tenants who have continuously resided there for more than three (3) months. A landlord must notify the Florida Department of Revenue when any new camp or park qualifies for exemption. To declare the camp or park an "exempt facility," complete and return Form DR-72-2, *Declaration of Taxable Status - Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks*. The Florida Department of Revenue will consider the camp or park (except mobile home lots regulated under Chapter 723, F.S.) a taxable facility until the landlord completes and returns Form DR-72-2.

Return to Taxable Status: A landlord must **also** notify the Department, using Form DR-72-2 when the camp or park **no longer qualifies for exemption**. Notification must be made no later than the 20th day of the first month of the owner's next succeeding accounting year.

B. Mobile Home Lots Regulated Under Chapter 723, F.S.

Mobile home lots regulated under Chapter 723, F.S., are exempt facilities. Landlords of such mobile home lots are not required to complete Form DR-72-2, *Declaration of Taxable Status - Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks*.

EXHIBIT 9

4. Trailer Camps, Mobile Home Parks, or Recreational Vehicle Parks Declared Exempt Facilities.

All landlords of exempt facilities (except mobile home lots regulated under Chapter 723, F.S.) are required to redetermine the taxable status of their camp or park at the end of each accounting year. The landlord is required to complete and return Form DR-72-2, *Declaration of Taxable Status - Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks*, if the exempt facility becomes taxable. Notification must be made no later than the 20th day of the first month of the owner's next succeeding accounting year. The landlord is not required to complete Form DR-72-2 if there is no change in the taxable status of the facility.

5. Exemption for Continuous Residence.

If a person has continuously rented space at a taxable camp or park for longer than six (6) months and has paid the transient rental taxes due for the first six (6) months, that person is exempt from the transient rental taxes due for that camp or park after the first six (6) months of a continuous rental period. Any person who rents space at a qualified exempt facility is exempt from the transient rental taxes due on that space as long as the facility remains exempt, even though the rental period may be six (6) months or less.

Mailing Instructions

Mail your completed Form DR-72-2 to:

FLORIDA DEPARTMENT OF REVENUE
ATTN: CENTRAL REGISTRATION
5050 W TENNESSEE ST
TALLAHASSEE, FL 32399-0100

Taxpayer Information Services

1-800-352-3671 (In Florida Only)
850-488-6800

Hearing or Speech Impaired Assistance

1-800-367-8331

Registration Information

5050 W Tennessee Street
Tallahassee, FL 32399-0100

Service Center Locations

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 32922-5710
407-504-0950 (ET)

Coral Springs Service Center

Florida Sunrise Tower
3111 N University Dr Ste 500
Coral Springs FL 33065-5096
954-346-3000 (ET)

Daytona Beach Service Center

1821 Business Park Blvd
Daytona Beach FL 32114-1230
904-274-6600 (ET)

Fort Myers Service Center

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

Gainesville Service Center

2610 NW 43rd St Ste 2A
Gainesville FL 32606-7442
352-955-2170 (ET)

Hollywood Service Center

Taft Office Complex
6565 Taft St Ste 400
Hollywood FL 33024-4000
954-967-1000 (ET)

Jacksonville Service Center

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

Key West Service Center

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

Lake City Service Center

2651 W US Highway 90
Lake City FL 32055-3173
904-758-0420 (ET)

Lakeland Service Center

230 S Florida Ave Ste 101
Lakeland FL 33801-4622
941-284-4244 (ET)

Leesburg Service Center

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

Marianna Service Center

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

Miami Service Center

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

Naples Service Center

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

Orlando Service Center

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

Panama City Service Center

703 W 15th St
Panama City FL 32401-2238
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)

Port Saint Lucie Service Center

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

Sarasota Service Center

240 S Pineapple Ave Ste 600
Sarasota FL 34236-6725
941-361-6001 (ET)

Tallahassee Service Center

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

Tampa Service Center

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

West Palm Beach Service Center

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

