



# Florida Business Tax Application

Register online at  
[floridarevenue.com/taxes/registration](http://floridarevenue.com/taxes/registration).  
It's fast and secure.



ALL information provided as a part of this application is held confidential by the Florida Department of Revenue. 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. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

## Use Black or Blue Ink to Complete This Application

### Business Information

All Applicants -  
Identification Numbers

#### 1. Identification Numbers:

Federal Employer Identification Number (FEIN):

**You must provide your FEIN before you can register for Reemployment Tax. If you are not required by the Internal Revenue Service to obtain an FEIN, you must provide your social security number, unless you are not a citizen of the United States.**

Social Security Number (SSN):

If you are not a citizen of the United States and you do not have a social security number, provide your complete Visa number.

Visa Number:

Florida Business Partner Number (if registered):  
(business partner numbers are 4 to 7 digits in length)

Consolidated Sales and Use Tax Filing Number:  
(if you file a consolidated sales and use tax return)

County Control Number:  
(if you use this number to report tax for the county where your business is located)

#### 2. Reason for Applying (select only one):

Business entity not currently registered

Date of first Florida taxable activity:  
mm dd yyyy

Additional Florida location for currently registered business

Date of first taxable activity  
mm dd yyyy

Sales and use tax for this location will be reported using my current:  
(select all that apply)

consolidated return  county control reporting number

Additional Florida rental property for currently registered business

Date of first taxable activity:  
mm dd yyyy

Sales and use tax for this location will be reported using my current:  
(select all that apply)

consolidated return  county control reporting number

Moved registered Florida location to another Florida county -

Effective date:  
mm dd yyyy

Current sales and use tax certificate number for location

(this number will be cancelled)

Sales and use tax for this location will be reported using my current  
(select all that apply)

consolidated return  county control reporting number

All Applicants -  
Reason for Applying



All Applicants -  
Reason for Applying

Starting a new taxable activity at a registered location - Effective date: mm dd yyyy  
Current sales and use tax certificate number for location

Change the form of business ownership - Effective date: mm dd yyyy

Acquired existing business - Effective date: mm dd yyyy

3. **Business Name, Location, and Mailing Address:** **Others** - Use name filed with the Florida Department of State or similar agency in another state  
**Sole proprietors** - Use last name, first name, middle initial  
**Partnerships** - Use partnership name or last name of general partners  
Legal name of business:

Business trade name "doing business as" if you have one:

**Physical Address:** Provide the street address of the business location or Florida rental property - Do not use PO Box or Rural Route Numbers.

Street address:	Florida County:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
City / State / ZIP:		Fax #: _____

**Mailing Address:** Provide the name and mailing address where tax returns and other correspondence for your business are to be mailed.

Mail to:	Mailing Address (if different than business location address):
City / State / ZIP:	

4. **Is this business location only open during a portion of a calendar year?**  Yes  No

If yes, provide the:

First calendar month this business location is open: \_\_\_\_\_ ; and the

Last calendar month this business location is open: \_\_\_\_\_ .

5. **Form of Business Ownership:** (select only one form of ownership)

- Sole Proprietor (individual owner)
- Partnership (select one below):
  - Married couple
  - General partnership
  - Limited liability partnership (LLP)
  - Limited partnership (LP)
  - Joint venture
- Corporation (select one below):
  - C Corporation
  - S Corporation
  - Not-for-profit
  - Foreign corporation
- Limited liability company (LLC) (select one below):
  - Single member
  - Multi-member

If single member, select the box that applies to how your LLC is treated for federal income tax.

  - C Corporation
  - S Corporation
  - Disregarded (reported by single member)

If multi-member, select the box that applies to how your LLC is treated for federal income tax.

  - Partnership
  - C Corporation
  - S Corporation
- Estate
- Trust
- Business
- Other
- Governmental agency

Seasonal  
Business

All Applicants - Business Ownership



**6. If your business is a partnership, corporation, limited liability company, or trust, provide the following information:**

Date of Florida incorporation or organization,  
or date of authorization to conduct business at this location in Florida: mm dd yyyy

Fiscal year ending date (This date is generally "12/31"; however  
a business may elect a different fiscal year): mm dd

**7. If you are a sole proprietor, provide the following information:**

Sole Proprietors

Legal Name (first name, middle initial, last name):	SSN: or Visa #:
Home address:	Telephone #: <input type="checkbox"/> Check if # is outside U.S.
City / State / ZIP:	#: _____ ext: _____

**8. If your business is a partnership (including married couples), provide the following information for each general partner:**  
(Attach additional pages, if needed.)

Business Owners and Managers

Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____



Business Owners and Managers

9. If your business is a corporation, limited liability company, or trust, provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity:  
(Attach additional pages, if needed.)

Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____

All Applicants -  
Background  
Business Activities

**10. Background:**

Has your business ever been known by another name? <input type="checkbox"/> Yes <input type="checkbox"/> No	Name:
Was that business issued a Florida certificate of registration or tax account number? <input type="checkbox"/> Yes <input type="checkbox"/> No	Number:

**11. Business Activities:**

**Primary code**

Enter the six-digit North American Industry Classification System (NAICS) code(s) that best describes your business activities at this location. Enter your primary code first. (Enter at least **one**.)

If you do not know your NAICS code(s), go to [census.gov/naics](http://census.gov/naics). Enter a keyword to search the most recent NAICS list.



Describe the primary nature of your business and type(s) of products or services to be sold.

**12. Change in Form of Business Ownership or Acquired Business**

If your form of business ownership has changed (e.g., sole proprietorship to a corporation or partnership to a limited liability company), or you acquired an existing business, **provide the following for your prior form of ownership or for the acquired business:**

Name:	FEIN:
Address:	Florida certificate or tax account number:
City / State / ZIP:	If acquired, portion acquired: <input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> Unknown
Did your business share any common ownership, management, or control with the acquired business at the time of acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No	Did the previous legal entity or acquired business have employees at the time of the change or acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No
Were employees transferred to the new legal entity or new business? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date transferred:  mm dd yyyy

You must also submit a completed [Report to Determine Succession and Application for Transfer of Experience Rating Records \(Form RTS-1S\)](#) within 90 days after the date of transfer when:

- You acquired an existing business in whole or in part, and
- There was no common ownership, management or control between your business and the acquired business at the time of transfer.

## Sales and Use Tax

**13. For each of the business activities below, select all that apply to this location:**

**Sales, Rentals, or Repairs of Products**

- Sell products at retail (to consumers)
- Sell products at wholesale (to registered dealers who will sell to consumers)
- Sell products or goods from nonpermanent locations (such as flea markets or craft shows)
- Sell products or goods by mail using catalogs or the internet
- Sell, serve, or prepare food products or drinks for immediate consumption on your premises, or that you package or wrap for take-out or to go, from a temporary or permanent location
- Repair or alter consumer products or equipment
- Rent equipment or other property or goods to individuals or businesses
- Charge admissions or membership fees

**Property Rentals, Leases, or Licenses**

- Rent or lease commercial real property to individuals or businesses
- Manage commercial real property for individuals or businesses
- Rent or lease living or sleeping accommodations to others for periods of six months or less
- Manage the rental or leasing of living or sleeping accommodations belonging to others
- Rent or lease parking or storage spaces for motor vehicles in parking lots or garages
- Rent or lease docking or storage spaces for boats in boat docks or marinas
- Rent or lease tie-down or storage spaces for aircraft at airports



# Sales and Use Tax (continued)

Sales and Use Tax

### Real Property Contractors

- Improve real property as a contractor
- Sell products at retail (to consumers)
- Construct, assemble, or fabricate building components at your plant or shop away from a project site that are used in your real property improvement projects
- Purchase products or supplies from vendors located outside Florida for use in Florida real property improvement projects

### Services

- Pest control services for nonresidential buildings
- Interior cleaning services for nonresidential buildings
- Detective services
- Protection services
- Security alarm system monitoring services

### Fuel

- Sell tax paid gasoline, diesel fuel, or aviation fuel to retail dealers or end users in Florida (select all that apply below):
  - Gas station only
  - Gas station and convenience store
  - Truck stop
  - Marine fueling
  - Aircraft fueling
  - Reseller of fuel in bulk quantities
- Purchase dyed diesel fuel for off-road purposes

### Secondhand Goods or Scrap Metal

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

If you select either of these activities, you must also submit a *Registration Application for Secondhand Dealers and Secondary Metals Recyclers (Form DR-1S)*.

### Coin-Operated Amusement Machines

- Place and operate coin-operated amusement machines at locations belonging to others
- Operate coin-operated amusement machines at this location (select all that apply below):
  - Self-operate some or all the amusement machines at this location (no other machine operator used)
  - Have entered into a written agreement with the following person or business to operate some or all the machines at this location.

Name:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
-------	---

Mailing address:

---

City / State / ZIP:

If you operate amusement machines at your location or at locations belonging to others, you must also submit an *Application for Amusement Machine Certificate (Form DR-18)* to obtain an annual *Amusement Machine Certificate* for each location where you operate amusement machines.

### Vending Machines

(select all that apply below)

- Place and operate vending machines at locations belonging to others:  
(Select the type or types of vending machines you operate.)
  - Food or beverage vending machines
  - Nonfood or nonbeverage vending machines
- Operate vending machines at this location:  
(Select the type or types of vending machines you operate.)
  - Food or beverage vending machines
  - Nonfood or nonbeverage vending machines



## Sales and Use Tax (continued)

Sales and Use Tax

### Purchases

- Purchase items to use in my business without paying Florida sales tax to the seller at the time of purchase (such as from a seller located outside Florida)
- Applying for a direct pay permit to self-accrue and remit use tax directly to the Department  
**To apply for a permit, submit an *Application for Self-Accrual Authority/Direct Pay Permit Sales and Use Tax (Form DR-16A)*.**
- Applying for authority to remit sales tax to the Department for independent sellers or distributors (see Rule 12A-1.0911, Florida Administrative Code, for more information)
- This business does not conduct activities at this location subject to Florida sales and use tax**

## Prepaid Wireless Fee

Prepaid Wireless Fee

14. Do you sell prepaid phones, phone cards, or calling arrangements at this location?  Yes  No

If yes, select the box that describes your sales:

- Domestic or international long distance calling or phone cards (non-wireless)
- Prepaid wireless services (cards, plans, devices) that provide access to wireless networks and interaction with 911 emergency services

## Solid Waste - New Tire Fee, Lead-Acid Battery Fee, and Rental Car Surcharge

Solid Waste Fees and Surcharge

15. Do you sell (at retail) new tires for motorized vehicles at this location that are sold separately or as part of a vehicle?  Yes  No
16. Do you sell (at retail) new or remanufactured lead-acid batteries at this location that are sold separately or as a component part of another product such as new automobiles, golf carts, or boats?  Yes  No
17. Do you operate a car-sharing service, a peer-to-peer car sharing program, or motor vehicle rental company at this location that provides motor vehicles that transport fewer than nine passengers?  Yes  No

## Gross Receipts Tax on Dry-cleaning

Dry-Cleaning Tax

18. Do you own or operate a dry-cleaning plant or dry drop-off facility in Florida?  Yes  No
- If yes, and you import or produce perchloroethylene or other dry-cleaning solvents, you must also complete a *Registration Package (GT-400401)* for fuels and pollutants.**

## Reemployment Tax

Reemployment Tax

**For purposes of reemployment tax, employees include officers of a corporation and members of a limited liability company classified as a corporation for federal tax purposes who perform services for the corporation or limited liability company and receive payment for such services (salary or distributions).**

In addition to registering for Reemployment Tax:

- New Florida employers must register with the Florida New Hire Reporting Center to report newly hired and re-hired employees in Florida at [servicesforemployers.floridarevenue.com](http://servicesforemployers.floridarevenue.com).
- Florida employers are required to obtain appropriate workers' compensation insurance coverage for their employees. Visit [www.myfloridacfo.com/division/wc/](http://www.myfloridacfo.com/division/wc/).

19. Do you have or will you have, employees in Florida?  Yes  No
20. Do you, or will you, lease workers from an employee leasing company to work in Florida?  Yes  No
- If yes, provide the following:**

Name of leasing company:

FEIN:

Department of Business and Professional Regulation license number:

Portion of workforce that is leased:

- All  Part

Date of leasing agreement for workers in Florida:

mm dd yyyy



# Reemployment Tax (continued)

Reemployment Tax

21. Do you use the services of persons in Florida whom you consider to be self-employed, independent contractors other than those engaged in a distinct business, occupation, or profession that serves the general public (e.g., plumber, general contractor, or certified public accountant)?  Yes  No

If yes, you must also submit a completed *Independent Contractor Analysis (Form RTS-6061)*.

If you answered No to questions 19, 20, and 21, proceed to the Communications Services Tax section.  
If you answered Yes, continue to the next question.

22. Is your business registered for reemployment tax?  Yes  No  
If yes, provide your RT account number:

Are you currently reporting wages to the Florida Department of Revenue?  Yes  No

Are you reactivating your reemployment tax account?  Yes  No

23. On what date did you, or will you, first have an employee in Florida?  
mm dd yyyy

24. Employment Type (select only one employment type):

- Regular employer
- Nonprofit organization [must hold a 501(c)(3) determination letter from the Internal Revenue Service]
- Domestic employer [employer of persons performing only domestic (household) services (e.g., maid or cook)]
- Indian tribe or Tribal unit
- Governmental entity
- Agricultural (noncitrus) employer
- Agricultural (citrus) employer
- Agricultural crew chief

25. Select one category for your employment:

### Regular, Indian tribe or Tribal unit, or Governmental employer

Have you or will you pay gross wages of at least \$1,500 within a calendar quarter?  Yes  No

If yes, provide the date you reached or will reach \$1,500 gross wages.  
mm dd yyyy

Have you or will you have one or more employees for a day (or portion of a day) during 20 or more weeks in a calendar year?  Yes  No

If yes, provide the last day of the 20th week.  
mm dd yyyy

### Nonprofit organization

Have you or will you employ four or more workers for a day (or portion of a day) during 20 or more weeks in a calendar year?  Yes  No

If yes, provide the last day of the 20th week.  
mm dd yyyy

### Domestic employer (Employer whose employees only perform domestic services.)

Have you or will you pay gross wages of at least \$1,000 within a calendar quarter?  Yes  No

If yes, provide the date you reached or will reach \$1,000 gross wages.  
mm dd yyyy





# Reemployment Tax (continued)

## Agricultural (noncitrus, citrus, or crew chief) employer

Have you or will you pay gross wages of at least \$10,000 within a calendar quarter?

Yes  No

If yes, provide the date you reached or will reach \$10,000 gross wages.

mm dd yyyy

Have you or will you have five or more employees for a day (or portion of a day) during 20 or more weeks in a calendar year?

Yes  No

If yes, provide the last day of the 20th week.

mm dd yyyy

26. List all Florida locations where you have employees.

(Attach a separate sheet, if needed.)

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

Administrative  Research  Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

Administrative  Research  Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

Administrative  Research  Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

Administrative  Research  Other

27. **Payroll Agent Information.** If you will use a payroll agent (such as an accountant or bookkeeper) or firm that will maintain your payroll information, provide the following:

Name of payroll agent or firm:

Mailing address:

City / State / ZIP:



# Reemployment Tax (continued)

Reemployment Tax

28. **Mailing Addresses for Reemployment Tax.** To receive correspondence about reemployment tax reporting, tax rates, and benefits paid, select the appropriate mailing address for each type of correspondence below.

**Reporting Forms and Information**

Employer's Quarterly Reports, Certifications, Reporting-related Correspondence:

- Business Information** (address in the first section of this application)
- Payroll Agent Information** (address in Question 27)
- Other** (enter below)

**Tax Rate Information**

Tax Rate Notices  
Related Correspondence:

- Business Information** (address in the first section of this application)
- Payroll Agent Information** (address in Question 27)
- Other** (enter below)

**Benefits Paid Information**

Notice of Benefits Paid  
Related Correspondence:

- Business Information** (address in the first section of this application)
- Payroll Agent Information** (address in Question 27)
- Other** (enter below)

**Other Address for Reporting Forms and Information**

Name:	Telephone #:	Ext:
Mailing address:		
City / State / ZIP:	Email address:	

**Other Address for Tax Rate Information**

Name:	Telephone #:	Ext:
Mailing address:		
City / State / ZIP:	Email address:	

**Other Address for Benefits Paid Information**

Name:	Telephone #:	Ext:
Mailing address:		
City / State / ZIP:	Email address:	

# Communications Services Tax

Communications Services Tax

29. Do you sell communications services; purchase communications services to integrate into prepaid calling arrangements; or are you applying for a direct pay permit for communications services tax?  Yes  No

**If yes, select each service you sell.**

- |  |   |
|--|---|
| <input type="checkbox"/> Telephone service (e.g., local, long distance, wireless, or VOIP)                 | <input type="checkbox"/> Video service (e.g., television programming or streaming)        |
| <input type="checkbox"/> Paging service  | <input type="checkbox"/> Direct-to-home satellite service                                 |
| <input type="checkbox"/> Facsimile (fax) service (not when providing advertising or professional services) | <input type="checkbox"/> Pay telephone service  |
| <input type="checkbox"/> Reseller (only sales for resale; no sales to retail customers)                    | <input type="checkbox"/> Purchase services to integrate into prepaid calling arrangements |
| <input type="checkbox"/> Other services; please describe: _____  |   |

30. Are you applying for a direct pay permit for communications services tax?  Yes  No

**If yes, you must also submit an *Application for Self-Accrual Authority/Direct Pay Permit (Form DR-700030)*.**



# Communications Services Tax (continued)

If you answered No to questions 29 and 30, proceed to the Documentary Stamp Tax section.  
If you answered Yes, continue.

If you are a reseller only, sell only pay telephone or direct-to-home satellite services, or only purchase services to integrate into prepaid calling arrangements, go to question 34.

Communications Services Tax

31. To charge the correct amount of tax, you must know the taxing jurisdiction (county and municipality) in which your customers are located. How will you verify the assignment of customer location to the correct taxing jurisdictions? If you use multiple methods, select all that apply.

- An electronic database provided by the Department of Revenue
- Your own database that will be certified by the Department of Revenue  
To apply for certification, you must submit an *Application for Certification of Communications Services Database (Form DR-700012)*.

A database supplied by a vendor. Provide the name of the vendor and product:

Vendor: \_\_\_\_\_ Product: \_\_\_\_\_

- ZIP + 4 and a methodology for assignment when the ZIP codes overlap jurisdictions
- ZIP + 4 that does not overlap jurisdictions (e.g., a hotel located in one jurisdiction)
- None of the above.

The method you use to verify the assignment of a customer location to the correct taxing jurisdictions (county and municipality) for purposes of collecting local communications services tax determines the collection allowance rate that will be assigned to your business. If you change your method of assigning a customer's location to the correct taxing jurisdictions, you must submit a *Notification of Method Employed to Determine Taxing Jurisdiction (Form DR-700020)* indicating the new method(s). For more information, visit [floridarevenue.com/taxes/cst](http://floridarevenue.com/taxes/cst).

32. If you use multiple assignment methods, you may need to file two separate returns to maximize your collection allowances. If you will file separate returns for each assignment method, check the box below.

I will file two separate communications services tax returns, one for each type of assignment method.

33. Name and contact information of the person who can answer questions about communications services tax returns filed with the Department:

Name: _____	Telephone #: _____	Ext: _____
Email address: _____		

# Documentary Stamp Tax

Documentary Stamp Tax

34. Do you enter into written obligations to pay money with customers at this location that are not recorded with the Clerk of the Court or County Comptroller (e.g., financing agreements, title loans, pay-day loans, liens, promissory notes, or similar documents)?

Yes  No

If yes, do you anticipate executing five or more written obligations to pay money subject to documentary stamp tax per month?

Yes  No

# Gross Receipts Tax on Electrical Power and Gas

Gross Receipts Tax

35. Do you own or operate an electric or natural or manufactured gas (LP gas is excluded) utility distribution facility in Florida?

Yes  No

If yes, select the type of utility facility:

Electric  Natural or manufactured gas

36. Do you import natural or manufactured gas (LP gas is excluded) into Florida for your own use?

Yes  No



# Severance Taxes and Miami-Dade County Lake Belt Fees

Severance Taxes

37. Do you extract oil, gas, sulfur, solid minerals, phosphate rock, lime rock, sand, or heavy minerals from the soils or waters of Florida?  Yes  No
- If yes**, select each extraction activity that you will engage in:
- Extracting oil for sale, transport, storage, profit, or commercial use
  - Extracting gas for sale, transport, profit, or commercial use
  - Extracting sulfur for sale, transport, storage, profit, or commercial use
  - Extracting solid minerals, phosphate rock, or heavy minerals from the soil or water for commercial use
  - Extracting lime rock or sand from within the Miami-Dade County Lake Belt Area (see section 373.4149, Florida Statutes, for boundary description)

## Enrollment to File and Pay Tax Electronically

Filing and paying electronically is quick, easy, and secure at [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices). You can electronically file and pay most taxes, fees and surcharges.

Marketplace providers and persons making a substantial number of remote sales (total of taxable remote sales in the previous calendar year exceeds \$100,000) must file and remit tax electronically.

You may choose to enroll to file or pay tax electronically. Enrolling allows you to view your payment history, reprint your payment information, and view bills posted to your account. Your bank account and contact information are saved for future transactions.

If you enroll using this application, you will receive a user ID and password for each tax account created based on the information you provide. Each account will have the same contact, banking, and payment method. After you receive your user ID and password, you may log into each tax account and change the contact, banking, and method of payment information.

**If you choose not to file returns or pay tax electronically, proceed to the Authorization for Email Communication section.**

File and Pay Electronically

38. Do you wish to: (select only one)
- Enroll for **both** filing returns and paying tax electronically?
  - Enroll **only** to pay tax electronically?
  - File returns and pay tax electronically **without** enrolling?
39. **If you are enrolling**, select only one electronic payment method.
- ACH-Debit (e-check)** – The Department’s bank withdraws a payment from your bank account when you authorize the payment.
  - ACH-Credit** – Your bank transfers a payment to the Department’s bank account when you authorize the bank to make the payment. **This is not a credit card payment. You are responsible for any costs charged by your bank to use this payment method.**

40. Contact Person for Electronic Payments:

Name:	Telephone #:	Ext:	Fax #:

Mailing address:

City / State / ZIP:	Email address:
<input type="checkbox"/> A company employee <input type="checkbox"/> A non-related tax preparer <input type="checkbox"/> Payroll agent	Federal Preparer Tax Identification Number (PTIN):





# Authorization for Email Communication

Email Communication

Your privacy is important to the Department of Revenue. The Department will mail information regarding this application to you. If you wish to receive the information in an email, a written request from you is required. This request allows the Department to send information using its secure email software. This software requires additional steps before you can access the information.

**Complete this section to receive information about this application by secure email.**

I authorize the Department to send information regarding this Application using the Florida Department of Revenue's secure email. I understand that this method requires additional steps to view the information provided.

Provide the name and contact information of the person who can respond to questions about this Application.

Name: \_\_\_\_\_

Telephone #:  Check if # is outside U.S.  
#: \_\_\_\_\_ ext: \_\_\_\_\_

Email address: \_\_\_\_\_

# Applicant Declaration and Signature

Applicant Declaration and Signature

I understand that any person who is required to collect, truthfully account for, and pay any tax, fee, or surcharge, and willfully fails to do so, or any officer or director of a corporation who directs any employee of the corporation to do so, is personally liable for the tax, fee, or surcharge evaded, not accounted for, or paid to the Florida Department of Revenue, plus a penalty equal to twice the amount of the tax, fee, or surcharge due that is evaded, not accounted for, or paid. (Section 213.29, Florida Statutes.)

I understand that, in addition to any other civil penalties provided by law, it is a criminal offense to fail or refuse to collect a required tax, fee, or surcharge; to fail to timely file a tax, fee, or surcharge return; to underreport a tax, fee, or surcharge liability on a return; or to give a worthless check, draft, debit card order, or other order on a bank to transfer funds to the Florida Department of Revenue.

I understand that I must notify the Florida Department of Revenue of any change in the form of ownership of this business or a change in business activities, location, mailing address, or contact information for this business.

I certify that I am authorized by \_\_\_\_\_ (Officer/Director) to execute this application. I understand that I will be creating a tax account that may result in the responsibility to file returns and to pay a tax, surtax, fee, or surcharge to the Florida Department of Revenue.

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

Printed name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Before you submit your completed application**

<p><b>Have you:</b></p> <ul style="list-style-type: none"> <li>• Provided your business identification numbers?</li> <li>• Completed all sections of this application?</li> <li>• Signed and dated this application?</li> <li>• Included all additional applications, if required?</li> </ul>	<p>Mail to: Account Management MS 1-5730 Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0160</p>
---	--



## Contact Us

You may also bring your completed application to your nearest taxpayer service center. To find a taxpayer service center near you, visit [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

Information, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com).

For written replies to tax questions, write to:

Taxpayer Services MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

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

### Subscribe to Receive Updates by Email

Visit [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe) to sign up to receive an email when the Department posts:

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

## References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.*

*The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form RTS-1S	Report to Determine Succession and Application For Transfer of Experience Rating Records	Rule 73B-10.037, F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form DR-16A	Application for Self-Accrual Authority/Direct Pay Permit Sales and Use Tax	Rule 12A-1.097, F.A.C.
GT-400401	Registration Package for Motor Fuel and/or Pollutants, <b>includes the following forms:</b>	
Form DR-156	Florida Fuel or Pollutants Tax Application	Rule 12B-5.150, F.A.C.
Form DR-600	Enrollment and Authorization for e-Services	Rule 12-24.011, F.A.C.
Form DR-157W	Bond Worksheet Instructions	Rule 12B-5.150, F.A.C.
Form DR-157	Fuel or Pollutants Tax Surety Bond	Rule 12B-5.150, F.A.C.
Form DR-157A	Assignment of Time Deposit	Rule 12B-5.150, F.A.C.
Form DR-157B	Fuel or Pollutants Tax Cash Bond	Rule 12B-5.150, F.A.C.
Form RTS-6061	Independent Contractor Analysis	Rule 73B-10.037, F.A.C.
Form DR-700030	Application for Self-Accrual Authority/Direct Pay Permit	Rule 12A-19.100, F.A.C.
Form DR-700012	Application for Certification of Communications Services Database	Rule 12A-19.100, F.A.C.
Form DR-700020	Notification of Method Employed to Determine Taxing Jurisdiction	Rule 12A-19.100, F.A.C.