



# DRAFT

## Application for Registered Businesses to Add a New Florida Location

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

DR-1A  
R. XX/XX ~~R. 01/22~~  
~~TC 07/23~~

Rule 12A1-1.097, F.A.C.  
Effective XX/XX ~~Effective 01/22~~  
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### Use Black or Blue Ink to Complete This Application.

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

- an additional business location or Florida rental property, or
- a registered location that has moved from one Florida county to another to collect, report, and pay the following Florida taxes:
  - Sales and use tax
  - Waste tire fee
  - Prepaid wireless fee
  - Rental car surcharge
  - Lead-acid battery fee
  - Documentary stamp tax

## Business Information

1. a. Have you previously filed a *Florida Business Tax Application* (online or paper Form DR-1) and received a certificate of registration or reemployment tax account number from the Department? ☐ Yes ☐ No
- b. Is your tax account with the Department currently active? ☐ Yes ☐ No
- If no, STOP. You must register using the *Florida Business Tax Application* (Form DR-1).
- c. Will you have employees at this location? ☐ Yes ☐ No
- If **yes**, have you registered for reemployment tax? ☐ Yes ☐ No
- If no, STOP. You must register using the *Florida Business Tax Application* (Form DR-1).

### 2. Identification Numbers:

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

(business partner numbers are 4 to 7 digits in length) 80-

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

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

- |  |  |
|--|--|
| <input type="radio"/> Additional Florida location for currently registered business                            | Sales and use tax for this location will be reported using my current: (select all that apply)   |
| Date of first taxable activity: mm dd yyyy   | <input type="checkbox"/> consolidated return <input type="checkbox"/> county control reporting number  |
| <input type="radio"/> Additional Florida rental property for currently registered business                     | Sales and use tax for this location will be reported using my current: (select all that apply)   |
| Date of first taxable activity: mm dd yyyy   | <input type="checkbox"/> consolidated return <input type="checkbox"/> county control reporting number  |
| <input type="radio"/> Moved registered Florida location to another Florida county - Effective date: mm dd yyyy | Current sales and use tax certificate number for location<br>(this number will be cancelled)<br>Sales and use tax for this location will be reported using my current: (select all that apply) |
|  | <input type="checkbox"/> consolidated return <input type="checkbox"/> county control reporting number  |

When to Use this Application

Application Eligibility

Identification Numbers

Reason for Applying



4. **Business Name, Location, and Mailing Address:**  
**Sole proprietors** - Use last name, first name, middle initial  
**Partnerships** - Use partnership name or last name of general partners  
Legal name of business: \_\_\_\_\_

**Others** - Use name filed with the Florida Department of State or similar agency in another state

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: _____ Fax #: _____
City / State / ZIP: _____		

**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: _____	

5. **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: \_\_\_\_\_ .

6. **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**. 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.

## Sales and Use Tax

7. **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



## Sales and Use Tax (continued)

### ~~Property Rentals, Leases, or Licenses~~ **Property Rentals or Leases**

- ☐ ~~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

### **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**

or diesel 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 #: ☐ 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.



## Sales and Use Tax (continued)

Sales and Use Tax

### 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

### 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

8. 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

9. 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
10. 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
11. 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

## Documentary Stamp Tax

Documentary Stamp Tax

12. 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

## Enrollment to File and Pay Tax Electronically

File and Pay Electronically

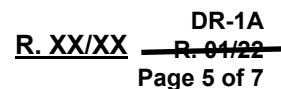
Filing and paying electronically is quick, easy, and secure at [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices). You can electronically file and pay most taxes, fees and surcharges.

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

The same statute and rule sections that pertain to all paper documents filed or payments made by the Enrollee also govern an electronic return, or payment initiated electronically according to this agreement.



## Enrollment to File and Pay Tax Electronically (continued)

File and Pay Electronically

I certify that I am authorized to sign on behalf of the business entity identified herein, and that all information provided in this section has been personally reviewed by me and the facts stated in it are true. According to the payment method selected above, I hereby authorize the Department to present debit entries into the bank account referenced above at the depository designated herein (ACH-Debit), or I am authorized to register for the ACH-Credit payment privilege and accept all responsibility for the filing of payments through the ACH-Credit method.

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

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

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

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

(If account requires two signatures)

## 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, F. S.)

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

### Have you:

- Provided your business identification numbers?
- Completed all sections of this application?
- Signed and dated this application?
- Included all additional applications, if required?

Mail to: Account Management MS 1-5730

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32399-0160

## Contact Us

For a written reply to tax questions, email  
[fdortaxpayerservices@floridarevenue.com](mailto:fdortaxpayerservices@floridarevenue.com).

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).

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

### ~~Subscribe to Receive Updates by Email~~

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

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

~~For written replies to tax questions, write to:~~

~~Taxpayer Services MS 3-2000~~

~~Florida Department of Revenue~~

~~5050 W Tennessee St~~

~~Tallahassee FL 32300 0112~~

~~• 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~~

Information and tutorials are available at  
[floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

### **Subscribe to Receive Updates by Email from the Department.**

Subscribe to receive an email for filing due date reminders, Tax Information Publication (TIPs), or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

Forms are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

## 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 DR-1	Florida Business Tax Application	Rule 12A1.097, 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.