

**DRAFT****Application for Registered Businesses
to Add a New Florida Location**R. XX/XX

DR-1A

R. 01/22

TC 07/23

Rule 12A1-1.097, F.A.C.

Effective XX/XX Effective 01/22

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Register online at
floridarevenue.com/taxes/registration.
It's fast and secure.

When to Use this Application**Application Eligibility****Identification Numbers****Reason for Applying**

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
 - Prepaid wireless fee
 - Lead-acid battery fee
 - Waste tire fee
 - Rental car surcharge
 - 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

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):

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:

 consolidated return county control reporting number

mm dd yyyy

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:

 consolidated return county control reporting number

mm dd yyyy

Moved registered Florida location to another Florida county - Effective date:

Current sales and use tax certificate number for location

(this number will be cancelled)

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



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.
City / State / ZIP:		#:	ext:
		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:	

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. 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.



Enrollment to File and Pay Tax Electronically (continued)

13. 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?

14. 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.

15. 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):		

16. Contact Person for Electronic Return Filing (If different than 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):		

17. Banking Information (not required for ACH-Credit payment method):

Bank / financial institution name:	Account type:	<input type="checkbox"/> Business	<input type="checkbox"/> Checking
		<input type="checkbox"/> Personal	<input type="checkbox"/> Savings
Bank account number:	Bank Routing Number:	:	:

Note: Due to federal security requirements, we cannot process international ACH transactions. If any funding for payments comes from financial institutions located outside the US or its territories, please contact us to make other payment arrangements. If you are unsure, please contact your financial institution.

18. Enrollee Authorization and Agreement:

This is an Agreement between the Florida Department of Revenue, hereinafter "the Department," and the business entity named herein, hereinafter "the Enrollee," entered into according to the provisions of the Florida Statutes and the Florida Administrative Code.

By completing this agreement and submitting this enrollment request, the Enrollee applies and is hereby authorized by the Department to file tax returns and reports, make tax and fee payments, and transmit remittances to the Department electronically. This agreement represents the entire understanding of the parties in relation to the electronic filing of returns, reports, and remittances.

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 #: <input type="checkbox"/> _____	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.

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.

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

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

Subscribe to Receive Updates by Email

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

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

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.~~

~~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~~

~~Information and tutorials are available at floridarevenue.com/taxes/education.~~

~~Forms are available at 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.

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.