



# Registration Application for Secondhand Dealers and Secondary Metals Recyclers

## Instructions

DR-1SN  
N. 01/17  
TC  
Rule 12A-17.005  
Florida Administrative Code  
Effective 01/17

### Registration Information

Every person or business entity must register with the Florida Department of Revenue as a sales and use tax dealer and as a secondhand dealer or secondary metals recycler before engaging in business in Florida.

Before completing this Registration Application (Form DR-1S), you must have a sales and use tax *Certificate of Registration* (Form DR-11) for:

- Each county where secondhand goods are purchased, consigned, or traded and at each business location where secondhand goods are sold;
- Each county where an automated kiosk is operated;
- Each business location where secondary metals are purchased, gathered, or obtained; and
- Each secondary metals recycler business location where ferrous and nonferrous metals are converted into raw products.

You can register to collect and report tax through our website. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

Secondhand dealers that conduct business at a temporary location (e.g., trade show, mall, or hotel lobby) within a county where they are currently registered as a sales and use tax dealer and as a secondhand dealer are **not** required to register the temporary business location.

You may use this application to register one or more of your business locations as a secondhand dealer or secondary metals recycler. You must provide a physical business address for each location that you are registering. All business locations must be owned by the same entity with the same business identification number.

### Registration Fee

The registration fee is \$6 for each location. For example, if you are registering three business locations, you must include fees for three registrations (3 x \$6 = \$18). If you register as a secondhand dealer and a secondary metals recycler at one location, you must pay the \$6 registration fee for each license (2 x \$6 = \$12).

**Make your check payable to the Florida Department of Revenue. Mail your DR-1S application and fee to:**

Account Management - MS 1-5730  
Florida Department of Revenue  
5050 W. Tennessee St.  
Tallahassee FL 32399-0160

### Definitions

**Secondhand Dealer** - Any person or business entity that is in the business of purchasing, consigning, or trading secondhand goods and is not a secondary metals recycler.

**Automated Kiosk Secondhand Dealer** - Any secondhand dealer that is in the business of purchasing secondhand goods by means of an automated kiosk.

**Mail-in Secondhand Precious Metals Dealer** - Any person or business entity that conducts business in Florida and contracts with others to buy, consign or trade precious metals, including jewelry through a website, the United States Post Office, or telemarketing.

**Secondary Metals Recycler** - Any person or business entity operating at a fixed location in Florida that purchases, gathers, or obtains ferrous or nonferrous metals that have served their original economic purpose, or that has facilities for performing the manufacturing process by which ferrous metals or nonferrous metals are converted from raw material products consisting of prepared grades and having an existing or potential economic value.

See Chapter 538, F.S., for complete definitions and exceptions.

A business that engages in “**pawnbroker**” activities or title loan transactions is not required to register as a secondhand dealer. Pawnbrokers register with the Florida Department of Agriculture and Consumer Services. See Chapter 539, F.S.

A business that engages in acquiring salvaged or wrecked motor vehicles to resell the vehicle or its parts must register with the Department of Highway Safety and Motor Vehicles as a **salvage motor vehicle dealer**. See section 319.30, F.S.

### Criminal History Record Checks

Each business owner, officer, member, director, partner, and stockholder with a controlling interest in the business must undergo a criminal history record check. You must include the name, title, social security number, address, and telephone number of each business owner, officer, member, director, partner, and stockholder with a controlling interest in the business.

However, business owners who hold an active *Certificate of Registration* (DR-11S) as a secondhand dealer or secondary metals recycler may submit registration applications for additional locations without undergoing a criminal history record check.

Employees of secondhand dealers or secondary metals recyclers with no controlling interest, financial or otherwise, do not have to undergo a criminal history record check.

A director with no ability to control the company may submit a letter signed by an active principal corporate officer (president, vice-president, secretary, or treasurer) attesting that the director in question is not required to undergo a criminal history record check because he or she is not an owner of any interest, financial or otherwise.

Information on how to initiate a criminal history record check will be provided by the Department upon receipt of your *Registration Application for Secondhand Dealers and Secondary Metals Recyclers* (Form DR-1S).

### **Signature of Applicant**

The application must be signed by an owner, officer, member, partner, director, or stockholder with a controlling interest in the business entity.

### **Certificate Expiration Date**

Secondhand dealer and secondary metals recycler *Certificates of Registration* (Form DR-11S) expire on September 30 each year and must be renewed annually. In August, the Department mails annual renewal notices to all certificate holders.

### **Reference Material**

**Tax Laws** – Our online Revenue Law Library contains statutes, rules, legislative changes, opinions, court cases, and publications. Search the library for Chapter 538, F.S., and Rule Chapter 12A-17, Florida Administrative Code, Registration as Secondhand Dealer or Secondary Metals Recycler.

### **Contact Us**

Information, forms, brochures, and tutorials are available on our website: **[floridarevenue.com](http://floridarevenue.com)**

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

To find a **taxpayer service center** near you, go to: **[floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters)**

**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

### **Get the Latest Tax Information**

**Subscribe to our tax publications** to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops and more.

Go to: **[floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)**



# Registration Application for Secondhand Dealers and Secondary Metals Recyclers

**DR-1S**  
**R. 01/17**  
**TC**  
Rule 12A-17.005  
Florida Administrative Code  
Effective 01/17

|  |  |
|--|--|
| <b>Business Partner Number</b> - This number is located on the back of your <b>sales and use tax Certificate of Registration</b> (Form DR-11). | <b>Business Identification Number</b> - Provide the Federal Employer Identification Number (FEIN) of the business or Social Security Number (SSN) * of the business owner. |
| <b>Business Partner Number</b>   | <b>FEIN</b>  |
|  | <b>SSN*</b>  |

\* Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under ss. 213.053 and 119.071, F.S., and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at: [floridarevenue.com](http://floridarevenue.com) and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

|   |   |
|---|---|
| <b>Business Structure and Ownership (check one):</b>  |   |
| <input type="checkbox"/> <b>Sole Proprietorship</b> <input type="checkbox"/> <b>Partnership</b> <input type="checkbox"/> <b>Corporation</b> <input type="checkbox"/> <b>Limited Liability Company</b> |   |
| Document number issued by the Florida Secretary of State when the entity was chartered or authorized to conduct business in Florida:  | <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| Date of Florida incorporation, formation, organization or date of authorization to conduct business in Florida:   | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>   |
| <b>Legal name of business entity</b> (individual owner, corporation, limited liability company, or partnership):  |   |
| <b>Trade, Fictitious, or "doing business as" name</b> (if different than above):  |   |
| Mailing address _____   |   |
| City _____ State _____ ZIP _____  |   |
| Telephone Number: ( _____ ) _____ Email Address: _____  |   |
| Your email address is treated as confidential information (section 213.053, F.S.), and is not subject to disclosure of public records (section 119.071, F.S.).  |   |

**Ownership Information:** Provide the full name, title, SSN, address and telephone number of each business owner, officer, member, director, partner, and stockholder with a controlling interest. Make copies of this page if additional space is needed.

| Name  | SSN   | Street address<br>City/State/ZIP or<br>Postal Code/Foreign Country | Telephone number   |
|-------|-------|--|--------------------|
| Title | ----- |  | ( --- ) --- - ---- |
|       | ----- |  | ( --- ) --- - ---- |
|       | ----- |  | ( --- ) --- - ---- |
|       | ----- |  | ( --- ) --- - ---- |

**For DOR Office Use Only**

Approved   
  Denied   
 By: (User ID) \_\_\_\_\_ Date: \_\_\_\_\_



Business Partner Number: \_\_\_\_\_

**Location Information** Provide your **Sales Tax Certificate Number** for this location: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

This application\* is for:  
 **Secondhand Dealer**  **Mail-in Secondhand Precious Metals Dealer**  **Automated Kiosk Secondhand Dealer**  **Secondary Metals Recycler**

Location Business Name \_\_\_\_\_

Physical street address (Do not use PO Box) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

For this location enter the total number of licenses applied for: \_\_\_\_\_

**\*Include a \$6 fee for each location and each license type.**

**Location Information** Provide your **Sales Tax Certificate Number** for this location: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

This application\* is for:  
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|   |                      |                   |                                  |                      |
|---|----------------------|-------------------|----------------------------------|----------------------|
| Total number of locations and license types included in this application: | <input type="text"/> | <b>X \$6.00 =</b> | Application Fee Amount Enclosed: | <input type="text"/> |
|---|----------------------|-------------------|----------------------------------|----------------------|

**Under the penalties of perjury, I declare that I have read this application and that the facts stated in it are true.**

\_\_\_\_\_

Signature of Applicant Title Date

**This application must be signed by an owner, officer, member, partner, director, or stockholder with a controlling interest in the business entity.**

**You will NOT be issued a Certificate of Registration if:**

1. You are not registered to file and pay Florida sales and use tax.
2. You are younger than 18 years old.
3. **You are applying for a secondhand dealer license** and within the preceding 10 years, any business owner, officer, member, director, partner, or stockholder with a controlling interest in the company was convicted of, or entered a plea of guilty or nolo contendere to, or had adjudication withheld for, a crime against the laws of Florida or any other state in the United States relating to registration as a secondhand dealer or involving theft, larceny, dealing in stolen property, receiving stolen property, burglary, embezzlement, obtaining property by false pretenses, possession of altered property, any felony drug offense, any violation of s. 812.015, F.S., or any fraudulent dealing.
4. **You are applying for a secondhand dealer license** and any business owner, officer, member, director, partner, or stockholder with a controlling interest in the company ever had a final judgment entered against them in civil action upon grounds of fraud, embezzlement, misrepresentation, or deceit.
5. **You are applying for a secondary metals recycler license** and:
  - (A) Within the preceding 24 months, any business owner, officer, member, director, partner, or stockholder with a controlling interest in the company was convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the laws of Florida or any other state in the United States involving theft, larceny, dealing in stolen property, receiving stolen property, burglary, embezzlement, obtaining property by false pretenses, possession of altered property, any felony drug offense, or of knowingly or intentionally violating the laws of Florida relating to registration as a secondary metals recycler, or
  - (B) You are registering a business location that does not meet the definition of a "fixed location." Section 538.18, F.S., defines "fixed location" to mean any site occupied by a secondary metals recycler as owner of the site or as lessee of the site under a lease or other rental agreement providing for occupation of the site by the secondary metals recycler for a total duration of not less than 364 days.



This page may be photocopied to provide additional location information.

**Business Partner Number:** \_\_\_\_\_

**Location Information** Provide your **Sales Tax Certificate Number** for this location: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

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