



MIAMIBEACH

City of Miami Beach, 1700 Convention Center Drive, Miami Beach, Florida 33139, www.miamibeachfl.gov

ECONOMIC DEVELOPMENT DEPARTMENT

Tel: 305.673.7193 , Fax: 305.673.7033

STATE AND FEDERAL FORMS AND INFORMATION

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MIAMIBEACH

FLORIDA'S 24-HOUR MARKETPLACE

HOSPITALITY | HEALTH CARE | RETAIL | TV/MUSIC | FINANCIAL SERVICES | INFO TECH | REAL ESTATE

We are committed to providing excellent public service and safety to all who live, work, and play in our vibrant, tropical, historic community

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

▶ See separate instructions for each line. ▶ Keep a copy for your records.

EIN

OMB No. 1545-0003

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested	
	2 Trade name of business (if different from name on line 1)	3 Executor, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)
	4b City, state, and ZIP code	5b City, state, and ZIP code
	6 County and state where principal business is located	
	7a Name of principal officer, general partner, grantor, owner, or trustor	7b SSN, ITIN, or EIN

8a Type of entity (check only one box)

<input type="checkbox"/> Sole proprietor (SSN) _____	<input type="checkbox"/> Estate (SSN of decedent) _____
<input type="checkbox"/> Partnership	<input type="checkbox"/> Plan administrator (SSN) _____
<input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____	<input type="checkbox"/> Trust (SSN of grantor) _____
<input type="checkbox"/> Personal service corp.	<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government
<input type="checkbox"/> Church or church-controlled organization	<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military
<input type="checkbox"/> Other nonprofit organization (specify) ▶ _____	<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises
<input type="checkbox"/> Other (specify) ▶ _____	Group Exemption Number (GEN) ▶ _____

8b If a corporation, name the state or foreign country (if applicable) where incorporated

State	Foreign country
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9 Reason for applying (check only one box)

<input type="checkbox"/> Started new business (specify type) ▶ _____	<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____
<input type="checkbox"/> Hired employees (Check the box and see line 12.)	<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____
<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business
<input type="checkbox"/> Other (specify) ▶ _____	<input type="checkbox"/> Created a trust (specify type) ▶ _____
	<input type="checkbox"/> Created a pension plan (specify type) ▶ _____

10 Date business started or acquired (month, day, year)

11 Closing month of accounting year

12 First date wages or annuities were paid or will be paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year) ▶

13 Highest number of employees expected in the next 12 months. Note: If the applicant does not expect to have any employees during the period, enter "-0-." ▶

	Agricultural	Household	Other
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14 Check one box that best describes the principal activity of your business.

<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Health care & social assistance	<input type="checkbox"/> Wholesale-agent/broker
<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other
			<input type="checkbox"/> Other (specify)	<input type="checkbox"/> Retail

15 Indicate principal line of merchandise sold; specific construction work done; products produced; or services provided.

16a Has the applicant ever applied for an employer identification number for this or any other business? Yes No
 Note: If "Yes," please complete lines 16b and 16c.

16b If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above.

Legal name ▶ _____ Trade name ▶ _____

16c Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known.

Approximate date when filed (mo., day, year)	City and state where filed	Previous EIN
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Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form	
	Designee's name	Designee's telephone number (include area code) ()
	Address and ZIP code	Designee's fax number (include area code) ()

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief it is true and complete.

Name and title (type or print clearly) ▶	Applicant's telephone number (include area code) ()
Signature ▶	Applicant's fax number (include area code) ()
Date ▶	

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document. ¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-6, 8a, and 9-16c.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b (if applicable), and 9-16c.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 9, and 16a-c.
Changed type of organization	Either the legal character of the organization or its ownership changed (e.g., you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-16c (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-16c (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-16c (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 2, 4a-6, 8a, 9, and 16a-c.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a-9, and 16a-c.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1, 3, 4a-b, 8a, 9, and 16a-c.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 9, and 16a-c.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 8a, 9, and 16a-c.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns, or for state reporting purposes ⁸	Complete lines 1-16c (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1-16c (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. (The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).)

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also Household employer on page 4. (Note: State or local agencies may need an EIN for other reasons, e.g., hired employees.)

⁸ Most LLCs do not need to file Form 8832. See Limited liability company (LLC) on page 4 for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.



APPLICATION FOR REGISTRATION OF FICTITIOUS NAME

Note: Acknowledgements/certificates will be sent to the address in Section 1 only.

Section 1

1. _____
Fictitious Name to be Registered (see instructions if name includes "Corp" or "Inc")

Mailing Address of Business

City _____ State _____ Zip Code _____

3. Florida County of principal place of business: _____

(see instructions if more than one county)

This space for office use only

Section 2

A. Owner(s) of Fictitious Name If Individual(s): (Use an attachment if necessary):

1. _____ 2. _____

Last _____ First _____ M.I. _____ Last _____ First _____ M.I. _____

Address _____ Address _____

City _____ State _____ Zip Code _____ City _____ State _____ Zip Code _____

B. Owner(s) of Fictitious Name If other than an individual: (Use attachment if necessary):

1. _____ 2. _____

Entity Name _____ Entity Name _____

Address _____ Address _____

City _____ State _____ Zip Code _____ City _____ State _____ Zip Code _____

Florida Registration Number _____ Florida Registration Number _____

FEI Number: _____ FEI Number: _____

Applied for Not Applicable Applied for Not Applicable

Section 3

I (we) the undersigned, being the sole (all the) party(ies) owning interest in the above fictitious name, certify that the information indicated on this form is true and accurate. In accordance with Section 865.09, F.S., I (we) understand that the signature(s) below shall have the same legal effect as if made under oath. (At Least One Signature Required)

Signature of Owner _____ Date _____ Signature of Owner _____ Date _____

Phone Number: _____ Phone Number: _____

Section 4

**FOR CANCELLATION COMPLETE SECTION 4 ONLY:
FOR FICTITIOUS NAME OR OWNERSHIP CHANGE COMPLETE SECTIONS 1 THROUGH 4:**

I (we) the undersigned, hereby cancel the fictitious name _____

_____, which was registered on _____ and was assigned

registration number _____

Signature of Owner _____ Date _____ Signature of Owner _____ Date _____

Mark the applicable boxes Certificate of Status — \$10 Certified Copy — \$30

NON-REFUNDABLE PROCESSING FEE: \$50

Instructions for Completing Application for Registration of Fictitious Name

Section 1: **Line 1:** Enter the name as you wish it to be registered. A fictitious name may not contain the words "Corporation" or "Incorporated," or the abbreviations "Corp." or "Inc.," unless the person or business for which the name is registered is incorporated or has obtained a certificate of authority to transact business in this state pursuant to chapter 607 or chapter 617 Florida Statutes. Corporations are not required to file under their exact corporate name.

Line 2: Enter the mailing address of the business. This address does not have to be the principal place of business and can be directed to anyone's attention. **DO NOT USE AN ADDRESS THAT IS NOT YET OCCUPIED. ALL FUTURE MAILINGS AND ANY CERTIFICATION REQUESTED ON THIS REGISTRATION FORM WILL BE SENT TO THE ADDRESS IN SECTION 1.** An address may be changed at any future date with no charge by simply writing the Division.

Line 3: Enter the name of the county in Florida where the principal place of business of the fictitious name is located. If there is more than one county, list all applicable counties or state "multiple".

Section 2: **Part A:** Complete if the owner(s) of the fictitious name are individuals. The individual's name and address must be provided.

Part B: Complete if the owner(s) are not individuals. Examples are a corporation, limited partnership, joint venture, general partnership, trusts, fictitious name, etc. Provide the name of the owner, their address, their registration number as registered with the Division of Corporations, and the Federal Employer Identification (FEI) number. An FEI number must be provided or the appropriate box must be checked.

Owners listed in Part B must be registered with the Division of Corporations or provide documentation as to why they are not required to register. Examples would be Federally Chartered Corporations, or Legislatively created entities.

Additional owners may be listed on an attached page as long as all of the information requested in Part A or Part B is provided.

Section 3: Only one signature is required. It is preferred that a daytime phone number be provided in order to contact the applicant if there are any questions about the application. Since the Department indexes fictitious names on a central database available on the internet, it is no longer required to advertise the intention to register a fictitious name.

Section 4: **TO CANCEL A REGISTRATION ON FILE:** Provide fictitious name, date filed, and registration number of the fictitious name to be cancelled.

TO CHANGE OWNERSHIP OF A REGISTRATION: Complete section 4 to cancel the original registration. Complete sections 1 through 3 to re-register the fictitious name listing the new owner(s). An owner's signature is required in both sections 3 and 4.

TO CHANGE THE NAME OF A REGISTRATION: Complete section 4 to cancel the original registration. Complete sections 1 through 3 to re-register the new fictitious name. An owner's signature is required in both sections 3 and 4.

An acknowledgement letter will be mailed once the fictitious name registration has been filed.

If you wish to receive a certificate of status and/or certified copy at the time of filing of this registration, check the appropriate box at the bottom of the form. PLEASE NOTE: Acknowledgments/certificates will be sent to the address in Section 1. If a certificate of status is requested, an additional \$10 is due. If a certified copy is requested, an additional \$30 is due.

The registration and reregistration will be in effect until December 31 of the fifth year.

Send completed application with appropriate fees in the enclosed envelope to:

Fictitious Name Registration
PO Box 1300
Tallahassee, FL 32302-1300

Internet Address:
<http://www.sunbiz.org>

The fee for registering a fictitious name is \$50. Please make a separate check for each filing payable to the Department of State. Application must be typed or printed in ink and legible.



APPLICATION TO COLLECT AND/OR REPORT TAX IN FLORIDA

DR-1
R. 01/04

Who must apply?

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)*

- 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: A \$5 registration fee applies for registration of in-state business or property locations.

Gross Receipts Tax

Complete Sections A, E, and H **NO fee**

- Sales of electric power or gas.

Use Tax

Complete Sections A, B, and H **NO fee**

- Any taxable purchases, including farm equipment, 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.

Documentary Stamp Tax

Complete Sections A, F, and H **NO fee**

- Entering into written financing agreements (more than five transactions per month).
- Making title loans.
- Self-financing dealers (buy here – pay here).
- Banks, mortgage companies, and consumer finance companies.
- Promissory notes.

Communications Services Tax

Complete Sections A, G, and H **NO fee**

- 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).
- Operators of substitute communications systems.

Unemployment Tax

Complete Sections A, D, and H **NO fee**

- 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.

Solid Waste Fees and Pollutants Tax

Complete Sections A, B, C, and H Pay **\$30 fee** (drycleaning only)

- 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: A \$30 registration fee applies.**

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

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

Internet Site
www.myflorida.com/dor

Tax Law Library
www.myflorida.com/dor/law

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-14. Application for Collective Registration for Rental of Living or Sleeping Accommodations. Contact Central Registration at 850-488-9750 for assistance.

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, 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 sales and use tax before you begin making purchases or sales for resale. Failure to do so may subject you to a mandatory penalty of up to \$1,000 and a late registration fee of \$100. For more information, see sections 212.07(9) and 212.18, Florida Statutes, 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. Complete and file tax returns and remit the tax due. A return 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.

Are seminars offered?

Yes. For a schedule of upcoming seminars, visit our Internet site or call the service center nearest you.

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. Click on e-Services or go directly to the application by typing in www.myflorida.com/dor/forms/register.html. An interactive wizard will guide you through an application from start to finish. **There is no fee for Internet registration.**

Before you begin, gather specific information about your business activities, location, and beginning dates. Use this form as a worksheet to prepare for your 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.

Your information is safe and 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.

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
813-744-6582 (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)

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):

<input checked="" type="checkbox"/>	Tax Type	Fee Due	Complete Sections
	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.
 **The \$30 registration fee applies to drycleaning only.

2. Indicate whether this is a new registration or a change to an existing registration:

New		
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: <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"/> - <input type="text"/> <input type="text"/>		
Beginning date of business activity: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> 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		
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 your business is relocating within the same county, do not use this application. Contact the Department to change your address.		
Provide certificate number (required): <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"/> - <input type="text"/> <input type="text"/>		
This change is effective (enter date): <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> 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

4. Trade, fictitious (d/b/a), or location name:	Business telephone number:
5. Legal name of corporation, principal partner, or individual (last, first, middle):	Owner 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 address. Using a post office box, private mailbox, or rural route number is not permitted.	Fax number:
City/State/ZIP:	County:
7. Mail to the attention of:	
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.

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

FOR DOR USE ONLY

Frequency <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> PM/Delivery <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> B.P. No. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Contract Object (MO) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Contract Object (LO) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Contract Object (other) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Office Code <input type="text"/> <input type="text"/> By: (User ID) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
---	---	--

SECTION A — BUSINESS INFORMATION (CONT'D.)

9. Business Entity Identification Number. If an FEIN is not required for your business entity, the social security number of the owner will be accepted. This number is required for purposes of identification in order to properly administer the tax laws of Florida to state and federal laws, this number will not be disclosed to any other party.

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 must contact the Internal Revenue Service at 1-800-829-3676 and request form SS-4 or download it from www.irs.gov.)

10. Identify proprietors or owners, partners, officers, members, or trustees. Include the person whose social security number is used in 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.

- Sole proprietorship - An unincorporated business that is owned by one individual or a married couple.
- Partnership - The relationship existing between two or more entities or individuals who join to carry on a trade or business.
Check one: General partnership Limited partnership Joint venture
- Corporation - A person or group of people who incorporate by receiving a charter from their state's Secretary of State (includes professional service corporations).
Check one: C-corporation S-corporation Not-for-profit corporation
- Limited liability company - Two or more entities (or individuals) who file articles of organization with their state's Secretary of State.
Check one: Single-member LLC Multi-member LLC
- Check here if you elected to be treated as a corporation for federal income tax purposes.
- Business trust- An entity created under an agreement of trust for the purpose of conducting a business for profit (includes real estate investment trusts).
- Non-business trust/Fiduciary- An entity created by a grantor for the specific benefit of a designated entity or individual.
- Estate- An entity that is created upon the death of an individual, consisting of that individual's real or personal property.
Date of death: _____
- Government agency- A legal government body formed by governing constitutions, statutes, or rules.
- 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).

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

13. If incorporated, chartered or otherwise registered to do business in Florida, provide your document/registration number from the Florida Secretary of State: / /
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 party? 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 _____

FOR DOR USE ONLY.
NAICS Code(s):

15a. What is your primary business activity? _____

b. What are your taxable business activities? _____

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? |

Note: If you are registering an in-state business or property location, enclose a \$5 registration fee.

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? Yes No
If yes, enclose the \$30 dry-cleaning registration fee.
32. Do you produce or import perchloroethylene? Yes No
If yes, you must complete an Application for Florida License to Produce or Import Taxable Pollutant (Form DR-166).

SECTION D — UNEMPLOYMENT TAX — NO FEE

If you are registering an additional business location and are already registered with the Florida Department of Revenue for unemployment tax, you do not need to complete this section.

If you need to reactivate a previously assigned unemployment tax (UT) account number, enter your account number and complete items 33-41 below.

33. Employer type (check all that apply):

- Regular (If a leasing company, attach copy of license.)
- Agricultural (citrus)
- Governmental entity
- Nonprofit organization (501(c)(3) letter must be attached)
- Domestic (household)
- Agricultural (non citrus)
- Agricultural crew chief
- Indian tribe / Tribal unit

34. Did your business pay federal unemployment tax in another state in the current or previous calendar year? Yes... No

If yes, in which state(s) _____ Year(s) _____

35. Do you lease any of your employees? Yes No If yes, check whether all or part of your workforce is leased All Part

Name of leasing company _____ UT account number _____

36. For the current calendar year, how many full or partial weeks have you employed workers? _____

For the previous year, how many full or partial weeks did you employ workers? _____

37. Provide the date that you first employed or will employ workers in Florida. / /

month / day / year

38. Does another party (accountant, bookkeeper, agent) maintain your payroll? Yes No
If yes, provide the following information.

Name of agent _____ Telephone number _____

Address _____ City/State/ZIP _____

39. Provide only you Florida gross payroll by calendar quarters. Estimate amounts if exact figures are not available.

	Qtr Ending 3/31	Qtr Ending 6/30	Qtr Ending 9/30	Qtr Ending 12/31
Current year	\$	\$	\$	\$
Previous year	\$	\$	\$	\$
Next previous year	\$	\$	\$	\$
Next previous year	\$	\$	\$	\$
Next previous year	\$	\$	\$	\$

40. Did you purchase this business from another entity? Yes No

If no, did you: incorporate? form a partnership? become a sole proprietorship? become a limited liability company?
If yes, complete items through below, providing information about the former owner. Also, complete and submit Report to Determine Succession and Application for Transfer of Experience Rating Records (Form UCS-1S) to the Department of Revenue. This form must be postmarked within 90 days of the acquisition date to be considered timely.

a. Legal name of former owner _____

b. FEIN _____ c. UT account number _____

d. Trade name (d/b/a) _____

e. Address _____

f. Date acquired _____ g. Portion of business acquired: All Part Unknown

h. Was the business in operation at time of acquisition? Yes No If no, provide date business closed. _____

41. List the locations and nature of business conducted in Florida. Use additional sheets if necessary.

City and county of work site	Principal products / services	Number of employees
_____	_____	_____
_____	_____	_____
_____	_____	_____

Do the above work sites provide support for any other units of the company? Yes No

If yes, the services are: administrative research other, specify _____

UT Acct. No.	FOR DOR USE ONLY Effective Date	Established Date
_____	_____	_____

SECTION E — GROSS RECEIPTS TAX — NO FEE

42. Do you sell electrical power or gas? If yes, answer questions a and b below. Yes No
 Do you sell:
 a. Electrical power? Yes No
 b. Natural or manufactured gas? Yes No

SECTION F — DOCUMENTARY STAMP TAX — NO FEE

43. 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 44-46. Yes No
44. Do you anticipate five or more transactions subject to documentary stamp tax per month? Yes No
45. Do you anticipate your average monthly documentary stamp tax remittance to be less than \$80 per month? Yes No
46. 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

47. 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. Other services. If yes, please describe: _____ Yes No
48. Do you purchase communications services to integrate into prepaid calling arrangements? Yes No
49. Have you purchased, installed, rented, or leased a substitute communications system? Yes No
50. 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, all that apply. If you only sell pay telephone or direct-to-home satellite services, provide prepaid calling arrangements, or operate a substitute system, you may skip questions 50 and 51.
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 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.

51. 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.

52. Provide the name of the managerial representative on answer questions regarding filed tax returns.

Name _____

Telephone _____

E-Mail Address _____

Street Address _____

SECTION H — APPLICANT DECLARATION AND SIGNATURE

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R. 01/04
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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 must sign; if a trust, a trustee must sign; if applicant is represented by an authorized agent for unemployment tax purposes, the agent must sign (attach a signed 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 file a return and pay any taxes and willfully fails to do so shall be liable for penalties under the provisions of section 213.29, Florida Statute, and information provided by the applicant is confidential as provided in s. 213.053, F.S., and is not subject to Florida Public Records Law, (F.S.).

Under penalties of perjury, I attest that I am authorized to sign on behalf of the business entity identified herein and 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.
- Sign and date the application.
- Attach check or money order for appropriate registration fee amount.

- 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.



DR-15 Sales and Use Tax Returns - Instructions for 2003

Line A, Sales

“Sales” means the total of all wholesale and retail sales transactions. “Sales” includes, but is not limited to:

- Sales, leases, or licenses to use certain property or goods (tangible personal property)
- Sales and rentals/admissions, amusement machine receipts, and vending machine receipts for all items other than food and beverage
- Sales of services including nonresidential pest control, nonresidential maintenance/cleaning services, both residential and nonresidential burglar protection and other protection services, and detective services
- Purchases of machines including vending/amusement machines, machine parts, and repairs thereof
- Sales, purchases, and/or rentals of self-propelled, power-drawn, or power-driven farm equipment (2.5% rate)
- Sales/purchases of electric power or energy (7% rate)
- Sales/purchases of prepaid telephone calling cards (6% rate)
- Sales/purchases of dyed diesel fuel for off-road use, including all vessels (6% rate)

Amusement and Vending Machine Sales - Operators of amusement machines and vending machines containing items other than food and beverage should compute their gross sales by dividing the total receipts from the machine(s) by the appropriate divisor for the county tax rate where the machine(s) is located (see table below). Amusement machine operators must complete Line 20 on the back of the return.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791

Column 1, Gross Sales

Enter the total amount of gross sales. Do not include tax collected in this amount.

Column 2, Exempt Sales

Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter zero, if none. Tax-exempt sales include, but are not limited to, sales for resale, sales of items specifically exempt, and sales to exempt organizations.

Column 3, Taxable Amount

Subtract total exempt sales from gross sales and enter the taxable amount. If you report sales exempt from discretionary sales surtax, complete Lines 15(a) and 15(b) on the back of the return.

- Report sales, purchases or rentals of self-propelled, power-drawn, or power-driven farm equipment (2.5% rate) on Line 17.

- Report sales or purchases of electric power or energy (7% rate) on Line 18.
- Report sales or purchases of dyed diesel fuel for off-road use, including all vessels (6% rate) on Line 19.
- Complete Line 20 if you are an amusement machine operator.

Column 4, Tax Collected

Enter the total amount of tax collected, including discretionary sales surtax. Report the discretionary sales surtax collected on Line 15(d) on the back of the return.

Line B, Taxable Purchases

Taxable purchases are goods or services you have used or consumed that were not taxed by your suppliers and not purchased for resale (e.g., from catalogs, the Internet, or local or out-of-state vendors), and taxable items originally purchased untaxed for resale but later used or consumed by the business. You must pay use tax on these taxable purchases. The use tax rate is the same as the sales tax rate (6% plus the applicable discretionary sales surtax rate). Use tax must be remitted on the return for the collection period during which the item is used or consumed. Purchases of: 1) self-propelled, power-drawn, or power-driven farm equipment; 2) dyed diesel fuel for off-road use; and 3) electric power or energy used that were not taxed at the time of purchase must be included in Line A.

Column 1, Gross Sales Not Applicable

Column 2, Exempt Sales Not Applicable

Column 3, Taxable Amount

Enter the total amount of purchases used or consumed that were not taxed by suppliers and not for resale. If you report purchases exempt from discretionary sales surtax, complete Lines 15(a) and 15(b) on the back of the return.

Column 4, Tax Collected

Enter the total amount of use tax owed, including discretionary sales surtax. Report the discretionary sales surtax owed on Line 15(d) on the back of the return.



Line C, Commercial Rentals

Taxable commercial rentals include the business of renting, leasing, letting, or the granting of a license to use or occupy any real property, unless specifically exempt under section 212.031, Florida Statutes.

Column 1, Gross Sales

Enter the total amount of commercial rentals. **Do not include tax collected in this amount.**

Column 2, Exempt Sales

Enter the total amount of tax-exempt commercial rentals included in Line C, Column 1. Enter zero, if none.

Column 3, Taxable Amount

Subtract the total exempt commercial rentals from the total gross commercial rentals and enter the taxable amount.

Column 4, Tax Collected

Enter the amount of total tax collected, including discretionary sales surtax. Report the discretionary sales surtax collected on Line 15(d) on the back of the return.

Line D, Transient Rentals

Transient rentals are leases or rentals of short term (6 months or less) living accommodations such as hotels, motels, condominiums, apartments, houses, etc. Declared exempt facilities, which include migrant labor camps, travel trailer parks, mobile home parks, and recreational vehicle parks, are not subject to tax (see section 212.03, F.S.).

Column 1, Gross Sales

Enter the total gross sales of amounts charged for transient rentals only. Do not include tax collected in this amount.

Column 2, Exempt Sales

Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter zero, if none.

Column 3, Taxable Amount

Subtract total exempt transient rentals from total gross transient rentals and enter the taxable amount.

Column 4, Tax Collected

Enter the amount of total tax collected based on the transient rental rate including discretionary sales surtax. Report the discretionary sales surtax collected on Line 15(d) on the back of the return.

Line E, Food and Beverage Vending

Operators of food and beverage vending machines should compute their gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.5%	1.0686
7.0%	1.0726
7.5%	1.0767

Column 1, Gross Sales

Enter the total amount of gross sales computed from food and beverage vending machines receipts. Do not include tax collected in this amount.

Column 2, Exempt Sales

Enter the total amount of tax-exempt sales included on Line E, Column 1. Enter zero, if none.

Column 3, Taxable Amount

Subtract total exempt sales from gross sales and enter the taxable amount.

Column 4, Tax Collected

Enter the total amount of tax collected, including discretionary sales surtax. Report the discretionary sales surtax collected on Line 15(d) on the back of the return.

Line 5, Total Amount of Tax Collected

Add all the amounts in Column 4, Lines A through E, and enter the total amount of tax collected. If discretionary sales surtax was collected, it must be included in this amount.

Line 6, Less Lawful Deductions

Enter the total amount of all allowable tax deductions. Do not report sales tax credit memos on this line (see Line 8 instructions).

Lawful deductions include tax refunded by you to your customers because of returned goods, allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but resold instead, enterprise zone jobs credits, and any other deductions allowed by law.

- Do not include documentation with your return. Documentation to support lawful deductions may be requested later.
- If you are claiming any enterprise zone jobs credits, you must first complete Line 16.

Line 7, Total Tax Due

Subtract Line 6 from Line 5 and enter the amount. If negative, enter zero (0).

Lines 8-9, Estimated Tax

If you paid \$200,000 or more sales and use tax (excluding any discretionary sales surtax) on returns filed for the period July 1, 2001 through June 30, 2002 (Florida's fiscal year), you must make an estimated sales tax payment every month, starting with the December 2002 return due January 1, 2003. Do not pay estimated tax if this is your final return. If you have questions about estimated tax, contact the Department.

Line 8, Less Estimated Tax Paid/DOR Credit Memo(s)

Enter the total amount of estimated tax paid last month and sales tax credit memos issued by the Florida Department of Revenue (DOR). If the DOR credit memo(s) exceeds the total tax due on Line 7, claim the remaining credit memo balance on Line 8 of your next return. If this is your final return, contact the Department to request an Application for Refund (Form DR-26S).

Line 9, Plus Estimated Tax Due Current Month

Enter the total amount of estimated tax due as calculated using one of the three methods as described on the next page.

Three Methods for Computing Estimated Tax

The percentage factor for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15, Line 7, Total Tax Due minus discretionary sales surtax). Note: If you incorrectly calculate or forget to enter your estimated tax, you cannot amend your return.

Compute your estimated tax liability by one of the following methods:

Method 1

Calculate 60% of your average sales tax liability for those months during the previous calendar year that you reported taxable transactions. If you correctly calculate your estimated tax using this method, you will not be assessed a penalty for underpayment of estimated tax.

Example: When completing your December 2002 return, calculate your average sales tax liability for the 2002 calendar year. To calculate your average, complete the following steps:

- Step 1.** Review all of your 2002 sales tax returns (including December return).
- Step 2.** Add together the amounts from Line 7 (minus any discretionary sales surtax) for all 2002 returns.
- Step 3.** Divide the total of all Line 7 amounts by the number of returns filed with tax due on Line 7. This is your 2002 average sales tax liability.
- Step 4.** Multiply your 2002 average sales tax liability by 60%.
- Step 5.** Enter the amount determined in Step 4 on Line 9.

Method 2

Calculate 60% of your sales tax collected during the same month of the previous calendar year.

Example: When completing your December 2002 return, look at your January 2002 return and multiply the amount from Line 7 (minus discretionary sales surtax) by 60%. Enter that amount on Line 9.

Method 3

Calculate 60% of the tax collected for the collection period following this return.

Example: When completing your December 2002 return, your estimated tax liability is 60% of what you will collect (minus discretionary sales surtax) for the January 2003 return. Enter that amount on Line 9.

Line 10, Amount Due

Enter the result of Line 7 minus Line 8 plus Line 9. The amount entered on Line 10 cannot be negative. If this calculation results in a negative amount, contact Taxpayer Services.

Line 11, Less Collection Allowance

If your return and payment are filed on time, enter your collection allowance. The collection allowance is 2.5% (.025) of the first \$1,200 of the amount due from Line 10, not to exceed \$30. If late, enter zero and proceed to Lines 12 and 13.

Line 12, Plus Penalty

Effective July 1, 2003, the minimum penalty changes to 10% of the Amount Due or \$50 whichever is greater. If your return or payment is late, include a penalty of 10% of Line 10 or \$50 whichever is greater along with the applicable interest. **The minimum penalty of \$50 applies even if you file a late "zero tax due" return.**



Penalty for Underpayment of Estimated Tax - If you underpaid your last month's estimated tax on Line 9, a "specific" penalty of 10% is due on the underpaid amount. This penalty is added to the late filing penalty.

Line 13, Plus Interest

If your return or payment is late, interest is owed on the amount due (Line 10). Interest rates are established using the formula in section 213.235, Florida Statutes, and are updated on January 1 and July 1 each year. To obtain interest rates, visit our Internet site or contact Taxpayer Services.

To compute interest owed, first calculate the prorated daily interest factor by dividing the interest rate for the filing period by 365 days. Next, estimate the number of days your return is late by counting from the LATE AFTER date listed on the front of the return until the date the return will be postmarked by the U.S. Postal Service or hand delivered to the Department. Finally, multiply the amount of tax due by the number of days late and then by the daily interest rate factor.

Interest Calculation Worksheet			
Tax Due	Days Late	Daily Interest	Interest Due
X	X	*varies =	
*Daily interest = the current interest rate ÷ 365			

Line 14, Amount Due with Return

If your return and payment are filed on time, subtract Line 11 from Line 10 and enter the amount due. If your return or payment is late, add Lines 12 and 13 to Line 10 and enter the amount. Line 14 is the amount you owe, including discretionary sales surtax. Be sure that you have completed all applicable lines on the back of the return.

Electronic Funds Transfer Check Box

If you transmitted your payment electronically, check the box in the bottom left corner of your DR-15 return.

Instructions for Completing Back of Return Signature

Sign and date your DR-15 return. For corporations, an authorized corporate officer must sign. If someone else prepares the return, the preparer also must sign and date the return in the space provided.

Lines 15(a) - 15(d), Discretionary Sales Surtax

Discretionary sales surtax must be collected and reported when taxable merchandise or services are sold or delivered to a location within a county imposing surtax. The amount of discretionary sales surtax to be collected and reported depends on where the delivery of the taxable merchandise or service occurs. For real property rentals and transient rentals, it is the county where the property is located.

If your business location is in Florida, the discretionary sales surtax rate printed on your return(s) is the rate in effect for the county where your business is located. If your business is located outside of Florida or you are a registered use tax dealer, your return will not reflect a discretionary sales surtax rate. A dealer (including an out-of-state dealer) who sells, rents, delivers or receives taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax is required to collect or remit the surtax at the rate imposed in the county where the merchandise or service is delivered. Also, the discretionary sales surtax applies to the rental of real property and transient rentals and is collected at the county rate where the property is located. For motor vehicle and mobile home sales, use the surtax rate of the county where the motor vehicle or mobile home will be registered (refer to Form DR-15DSS for county rates). The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services. Discretionary sales surtax must be included with tax reported on Lines A through E in Column 4 of your DR-15 return. Do not remit discretionary sales surtax collected to the County Tax Collector's Office.

Line 15(a), Exempt Amount of Items Over \$5,000

Enter the amount in excess of \$5,000 of any single taxable item of tangible personal property sold or purchased for more than \$5,000. Example: If a single item of tangible personal property is sold for \$7,000, enter \$2,000 (the amount over \$5,000) on Line 15(a). Remember that the \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.

Line 15(b), Other Amounts in Column 3 Not Subject to Surtax

Enter the amount of taxable sales or purchases included in Column 3 not subject to discretionary sales surtax. Do not include amounts shown on Line 15(a).

Line 15(c), Amounts Subject to Surtax at a Rate DIFFERENT than Your County Surtax Rate

Enter the amount of taxable sales or purchases on which discretionary sales surtax was collected at a rate other than the rate imposed in the county in which your business is located.

LINE 15(c) IS A NEW LINE ITEM ON YOUR 2003 DR-15. Please carefully read all instructions.

Line 15(d), Total Surtax Amounts Collected

Enter the total amount of discretionary sales surtax collected on line 15(d). Do not include state sales tax in this amount.

Enterprise Zone Jobs Credits

If you are claiming any enterprise zone jobs credits on the back of your 2003 DR-15, please note that the method for claiming these credits has changed. ALL enterprise zone jobs credits are now reported on one line, Line 16, and you are no longer required to enter your Enterprise Zone Number.

If you filed a *Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Sales Tax Effective July 1, 1996* (Form DR-15JZ) for employees hired on or before October 1, 2001, and you are still entitled to claim these enterprise zone jobs credits, report these credits on Line 16 and include the total in the amount on Line 6. These jobs credits will expire 12 months after certification.

If you filed an *Application for Florida Enterprise Zone Jobs Credit for Sales Tax Effective January 1, 2002* (Form DR-15ZC) for the new jobs credits that became effective January 1, 2002, and you are still entitled to claim these jobs credits, report these credits on Line 16 and include the total in the amount on Line 6. **Before claiming these enterprise zone jobs credits you must have prior approval from the Department.** Instructions for claiming these credits are included in the approval letter issued by the Department.

If you are claiming other sales tax credits (such as tax refunded for returned merchandise, damaged merchandise, etc.) in addition to enterprise zone jobs credits, the total amount for ALL types of credits should be included in the amount on Line 6.

All approved enterprise zone jobs credits must be taken as provided by law. If you have any questions regarding how to request or deduct any enterprise zone jobs credits, call the Return Reconciliation Unit, Department of Revenue, at 850-414-9010.

Line 16, Enterprise Zone Jobs Credits

Enter the total of all enterprise zone jobs credits on Line 16.

Line 17, Taxable Sales/Purchases/Rentals of Farm Equipment

Enter the taxable amount of sales, purchases or rentals of self-propelled, power-drawn, or power-driven farm equipment subject to the 2.5% rate. This amount should also be included in Line A, Column 3.

Line 18, Taxable Sales/Purchases of Electric Power or Energy

Enter the taxable amount of sales or purchases of electric power or energy subject to the 7% rate. If the sale or purchase of electric power or energy occurred in a county that imposes a discretionary sales surtax, the tax rate would be 7% plus the applicable discretionary sales surtax rate.

Line 19, Taxable Sales/Purchases of Dyed Diesel Fuel

Enter the total amount of dyed diesel fuel sales or purchases (subject to sales or use tax) used in self-propelled off-road equipment, including vessels.



Line 20, Taxable Sales from Amusement Machines

Enter the amount of taxable sales from amusement machines.

Discretionary Sales Surtax Information

These taxes are distributed to local governments throughout the state. **The amount of money distributed is based upon 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 2003 (as of June 1, 2003)

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
Alachua	None			Jefferson	1%	Jun 1, 1988	None
Baker	1%	Jan 1, 1994	None	Lafayette	1%	Sep 1, 1991	Aug 2006
Bay	1% (.5%) (.5%)	Jan 1, 1995 May 1, 1998	May 2003  Apr 2008	Lake	1%	Jan 1, 1988	Dec 2017
Bradford	1%	Mar 1, 1993	None	Lee	None		
Brevard	None			Leon	1.5% (1%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 2019 Dec 2012
Broward	None			Levy	1%	Oct 1, 1992	None
Calhoun	1%	Jan 1, 1993	Dec 2008	Liberty	1%	Nov 1, 1992	None
Charlotte	1%	Apr 1, 1995	Dec 2008	Madison	1%	Aug 1, 1989	Jul 2004
Citrus	None			Manatee	.5%	Jan 1, 2003	Dec 2017
Clay	1%	Feb 1, 1990	Dec 2019	Marion	1%	Jan 1, 2003	Dec 2004
Collier	None			Martin	None		
Columbia	1%	Aug 1, 1994	None	Miami-Dade	1% (.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None None
Dade	See Miami-Dade for rates.			Monroe	1.5% (1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 2018 Dec 2005
De Soto	1%	Jan 1, 1988	None	Nassau	1%	Mar 1, 1996	None
Dixie	1%	Apr 1, 1990	Mar 2005	Okaloosa	None		
Duval	1% (.5%) (.5%)	Jan 1, 1989 Jan 1, 2001	None Dec 2030	Okeechobee	1%	Oct 1, 1995	None
Escambia	1.5% (1%) (.5%)	Jun 1, 1992 Jan 1, 1998	May 2007 Dec 2007	Orange	.5%	Jan 1, 2003	Dec 2015
Flagler	1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2003	Dec 2012 Dec 2012	Osceola	1%	Sep 1, 1990	Aug 2025
Franklin	None			Palm Bch	None		
Gadsden	1%	Jan 1, 1996	None	Pasco	None		
Gilchrist	1%	Oct 1, 1992	None	Pinellas	1%	Feb 1, 1990	Jan 2010
Glades	1%	Feb 1, 1992	Jan 2007	Polk	None		
Gulf	.5%	Jul 1, 1997	Jun 2017	Putnam	1%	Jan 1, 2003	Dec 2017
Hamilton	1%	Jul 1, 1990	Jun 2005	St. Johns	None		
Hardee	1%	Jan 1, 1998	Dec 2004	St. Lucie	.5%	Jul 1, 1996	Jun 2006
Hendry	1%	Jan 1, 1988	None	Santa Rosa	.5%	Oct 1, 1998	Sep 2008
Hernando	.5%	Jan 1, 1999	Dec 2003 	Sarasota	1%	Sep 1, 1989	Aug 2009
Highlands	1%	Nov 1, 1989	Oct 2019	Seminole	1%	Jan 1, 2002	Dec 2011
Hillsborough	1% (.5%) (.5%)	Dec 1, 1996 Oct 1, 2001	Nov 2026 Sep 2005	Sumter	1%	Jan 1, 1993	None
Holmes	1%	Oct 1, 1995	Sep 2006	Suwannee	1%	Jan 1, 1988	None
Indian River	1%	Jun 1, 1989	Dec 2019	Taylor	1%	Aug 1, 1989	Dec 2029
Jackson	1.5% (1%) (.5%)	Jun 1, 1995 Jul 1, 1996	May 2010 Jun 2006	Union	1%	Feb 1, 1993	Dec 2005
				Volusia	.5%	Jan 1, 2002	Dec 2016
				Wakulla	1%	Jan 1, 1988	Dec 2017
				Walton	1%	Feb 1, 1995	None
				Washington	1%	Nov 1, 1993	None

Please check the rate for **each** county. Several changes are effective in 2003.

Florida Department of Revenue Service Centers

(as of March 2003)

Alachua Service Center

14107 US Highway 441 Ste 100
Alachua FL 32615-6378
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)

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 33040-4698
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 34748-6624
352-315-4470 (ET)

Maitland Service Center

Orlando Executive Center
5420 Diplomat Cir
Orlando FL 32810-5607
407-623-1141 (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
239-436-1050 (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)

Port Saint Lucie Service Center

900 E Prima Vista Blvd Ste 300
Port Saint Lucie FL 34952-2363
772-871-7620 (ET)

Sarasota Service Center

Sarasota Main Plaza
1991 Main St Ste 240
Sarasota FL 34236-5934
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
813-744-6582 (ET)

West Palm Beach Service Center

2468 Metrocentre Blvd
West Palm Beach FL 33407-3199
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 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

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone and follow the voice prompts.



To speak with a Department of Revenue representative, 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 a written response to your questions, write:
**TAXPAYER SERVICES
FLORIDA DEPARTMENT OF REVENUE
1379 BLOUNTSTOWN HWY
TALLAHASSEE FL 32304-2716**



Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 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.



Sales and Use Tax Return

DR-15CS
R. 01/03

Please complete this return.
Attach your check or money order and mail to:

Florida Department of Revenue
5050 W. Tennessee Street
Tallahassee, FL 32399-0125

Sales and Use Tax Return

HD/PM Date: / / DR-15 R. 01/03

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
Transient Rental Rate:		Surtax Rate:	Collection Period	5. Total Amount of Tax Collected
Certificate Number: <div style="text-align: center;"> <p style="font-size: 8px; color: red;">After the 20th, see instructions, Lines 11-13</p> </div>				6. Less Lawful Deductions
				7. Total Tax Due
				8. Less Est. Tax Paid/ DOR 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

Taxpayer Copy

Verify/Correct Collection Period

Due:
Late After:
 Check here if payment was made electronically.

Do Not Write in the Space Below

9000 0 20039999 0001003031 4 7999999999 0000 4

Sales and Use Tax Return

HD/PM Date: / / DR-15 R. 01/03

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
Transient Rental Rate:		Surtax Rate:	Collection Period	5. Total Amount of Tax Collected
Certificate Number: <div style="text-align: center;"> <p style="font-size: 8px; color: red;">After the 20th, see instructions, Lines 11-13</p> </div>				6. Less Lawful Deductions
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				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

Due:
Late After:
 Check here if payment was made electronically.

Do Not Write in the Space Below

9000 0 20039999 0001003031 4 7999999999 0000 4

DUE DATE OF RETURN — Your return and payment are **due on the 1st and late after the 20th day of the month** following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th. **You must file a return even if no tax is due.**

SIGNATURE REQUIREMENT — Sign and date your DR-15 return. For corporations, the authorized corporate officer must sign. If someone else prepared the return, the preparer also must sign and date the return in the space provided.

Fraud Penalties

FRAUDULENT CLAIM OF EXEMPTION; PENALTIES — Section 212.085, Florida Statutes (F.S.), provides that when any person fraudulently, for the purpose of evading tax, issues to a vendor or to any agent of the state a certificate or statement in writing in which he or she claims exemption from sales tax, such person, in addition to being liable for payment of the tax plus a mandatory penalty of 200% of the tax, shall be liable for fine and punishment as provided by law for a conviction of a felony of the third degree, as provided in s. 775.082, s. 775.083, or s. 775.084, F.S.

SPECIFIC FRAUD PENALTY — Any person who makes a false or fraudulent return with a willful intent to evade payment of any tax or fee imposed under Ch. 212, F.S., in addition to the other penalties provided by law, will be liable for a specific penalty of 100% of the tax bill or fee and, upon conviction, for fine and punishment as provided in s. 775.082, s. 775.083, or s. 775.084, F.S.

FAILURE TO COLLECT AND PAY OVER TAX OR AN ATTEMPT TO EVADE OR DEFEAT TAX — Any person who is required to collect, truthfully account for, and pay over any tax enumerated in Ch. 201, Ch. 206, or Ch. 212, F.S., and who willfully fails to collect such tax or truthfully account for and pay over such tax or willfully attempts in any manner to evade or defeat such tax or the payment thereof; or any officer or director of a corporation who has administrative control over the collection and payment of such tax and who willfully directs any employee of the corporation to fail to collect or pay over, evade, defeat, or truthfully account for such tax will, in addition to other penalties provided by law, be liable to a penalty equal to twice the total amount of the tax evaded or not accounted for or paid over, as provided in s. 213.29, F.S.

I hereby certify that this return has been examined by me and to the best of my knowledge and belief is a true and complete return.

Signature of Taxpayer

Date

Signature of Preparer

Date

Discretionary Sales Surtax

- 15(a). Exempt Amount of Items Over \$5,000 15(a). _____
- 15(b). Other Amounts in Column 3 **NOT** Subject to Surtax 15(b). _____
- 15(c). Amounts Subject to Surtax at a Rate DIFFERENT than Your County Surtax Rate 15(c). _____
- 15(d). **Total Surtax Amounts Collected** 15(d). _____

- 16. Total Enterprise Zone Jobs Credits (included in Line 6) 16. _____
- 17. Taxable Sales/Purchases/Rentals of **Farm Equipment** — 2.5% Rate (included in Line A) 17. _____
- 18. Taxable Sales/Purchases of **Electric Power or Energy** — 7% Rate (included in Line A) 18. _____
- 19. Taxable Sales/Purchases of **Dyed Diesel Fuel** — 6% Rate (included in Line A) 19. _____
- 20. Taxable Sales from Amusement Machines (included in Line A) 20. _____

I hereby certify that this return has been examined by me and to the best of my knowledge and belief is a true and complete return.

Signature of Taxpayer

Date

Signature of Preparer

Date

Discretionary Sales Surtax

- 15(a). Exempt Amount of Items Over \$5,000 15(a). _____
- 15(b). Other Amounts in Column 3 **NOT** Subject to Surtax 15(b). _____
- 15(c). Amounts Subject to Surtax at a Rate DIFFERENT than Your County Surtax Rate 15(c). _____
- 15(d). **Total Surtax Amounts Collected** 15(d). _____

- 16. Total Enterprise Zone Jobs Credits (included in Line 6) 16. _____
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- 18. Taxable Sales/Purchases of **Electric Power or Energy** — 7% Rate (included in Line A) 18. _____
- 19. Taxable Sales/Purchases of **Dyed Diesel Fuel** — 6% Rate (included in Line A) 19. _____
- 20. Taxable Sales from Amusement Machines (included in Line A) 20. _____

PARTNER INFORMATION

GENERAL INFORMATION ON FLORIDA BUSINESS TAXES

INTANGIBLE PERSONAL PROPERTY TAX - ACCOUNTS RECEIVABLE

Effective January 1, 2000 the tax on two-thirds of a corporation's account receivable is exempt from the intangible personal property tax. It is the legislature's intent, subject to future legislative act, to exempt the remaining one third of a corporation's accounts receivable. Accounts Receivable include but are not limited to:

- ✓ Credit Card Receivables
- ✓ Retail Installment Sales Agreements
- ✓ Financing Lease Contracts
- ✓ Charge Card Receivables
- ✓ Floor Plan Financing
- ✓ Credit Receivables
- ✓ Margin Receivables
- ✓ Conditional Sales Contracts
- ✓ Inventory Financing

INTANGIBLE PERSONAL PROPERTY TAX - STOCK OPTIONS

Stock options granted to employees by an employer pursuant to an incentive plan are exempt from the intangible personal property tax, provided the stock options are not transferable.

INTANGIBLE PERSONAL PROPERTY TAX

Intangible personal property is taxed at 1.5 mills.

STATE-LEVEL PROPERTY TAX - None.

BUSINESS INVENTORY TAX - None.

CORPORATE FRANCHISE TAX - None on capital stock.

STATE CORPORATE INCOME TAX - C-corporations.

The Florida tax base is the taxpayer's federal taxable income modified by certain additions and subtractions. Taxpayers doing business solely within Florida are subject to tax on 100 percent of this adjusted federal taxable income. Taxpayers doing business in and outside the state apportion this adjusted federal income to Florida by a three-factor formula (25 percent each to property and payroll, and 50 percent to sales). Nonbusiness income allocated to Florida is added to the Florida portion of adjusted federal income. An exemption of \$5,000 is subtracted to arrive at the Florida net income. This net income is taxed at 5.5 percent. S-corporations, with certain exceptions, and partnerships do not pay the state corporate income tax on their earnings.

Credit for Child Care – A corporation may receive up to \$50,000 in tax credits for all approved child care costs that it incurs in any one tax year. Any approved credits that are unused may be carried forward for up to five years. The credit may be used for costs associated with any of the following:

- ⇒ **Start-up costs** of child care facilities operated by a corporation for its employees. The credit is 50% of the costs
- ⇒ **Operation** of a child care facility on behalf of a corporation's employees. The credit is \$50 per month for each child enrolled in the facility.
- ⇒ **Payments** to a child care facility on behalf of a corporation's employees. The credit is 50% of the amount of the payments.

OCCUPATIONAL LICENSE TAX - A local tax for the privilege of engaging in certain specified types of businesses may be levied by county governments and incorporated municipalities.

AD VALOREM TAX - No state-level property tax.

Local governments are responsible for taxes on real and personal property. Pollution control equipment is assessed at salvage value for property tax purposes. The tax rate (millage) is set by the taxing authority in the governmental unit where the property is located. Millage varies by county.

SALES & USE TAX - Six percent imposed upon:

- ⇒ Purchases of tangible personal property made in other states by persons or business entities for use in Florida.
- ⇒ Manufacturers on the cost price of products removed from inventory for their own use.
- ⇒ Sale of farm equipment is taxed at three percent.

Exemptions apply to:

- ✓ New and expanding manufacturers. Purchases of machinery and equipment used by a new Florida business to manufacture, produce or process tangible personal property for sale. For existing Florida manufacturers, sales tax liability is capped at \$50,000 for purchases of machinery and equipment that will increase production by at least 10 percent
- ✓ certain printing and publishing firms, silicon technology and for maintenance or repair of aircraft
- ✓ Pollution control equipment
- ✓ Electricity and steam used by manufacturers [80 percent exemption effective July 1, 1999; 100 percent exemption effective July 1, 2000] if 75 percent or more is used in manufacturing process (or, 50 percent tax exemption if 50-75 percent is used in manufacturing)
- ✓ Goods manufactured or produced in the state for export outside the state
- ✓ Purchases of raw materials incorporated in a final product for resale, including nonreusable containers or packaging
- ✓ Boiler fuels
- ✓ Co-generation of electricity
- ✓ Aircraft modification, maintenance and repair
- ✓ Commercial space activity -- launch vehicles, payloads and fuel, and machinery and equipment for production of items used exclusively at Spaceport Florida
- ✓ Labor component of Research and Development expenditures
- ✓ Entertainment industry (motion picture, televisions and recording production)

GROSS RECEIPTS TAX - A tax levied upon utility providers.

Utility providers are companies providing telecommunications service, natural or manufactured gas, or electricity service.

Usually this tax is passed through by such companies to their customers, and is separately stated on the customer's bill at a rate of 2.5625 percent.

DOCUMENTARY STAMP TAX - A tax on deeds and other instruments relating to real property or interests in real property of 7 mills.

Paid on promissory notes, trust deeds, mortgages, security agreements, and written promises to pay money, as well as on original issues of stock and bonds, and on deeds conveying interest in realty.

ENTERPRISE *FLORIDA*

The Atrium Building, Suite 201 • 325 John Knox Road Tallahassee, Florida 32303

Tel.: 850/488-6300 • Fax: 850/922-9595