



# Instructions for Completing the Florida Business Tax Application (Form DR-1)

DR-1N  
N. 07/11  
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Rule 12A-1.097  
Florida Administrative Code

## Before Completing the Application

Florida law authorizes the Department of Revenue to require you to provide the information and activities about your business entity listed in this application. For more information, see section (s.) 212.18, Florida Statutes (F.S.). All the information you provide is confidential (s. 213.053, F.S.), and is not subject to disclosure under the *Florida Public Records Law* (s. 119.07, F.S.).

### Complete Form DR-1 to register to collect, report, and pay the following taxes, surcharges, and fees:

- Sales and use tax
- Solid waste fees and surcharge
- Unemployment tax
- Communications services tax
- Documentary stamp tax
- Gross receipts tax on electrical power and gas
- Severance taxes
- Miami-Dade County Lake Belt Fees

### Complete other applications to register for the following taxes and licenses:

- **Motor fuels tax** – complete *Florida Fuel Tax Application* (Form DR-156).
- **Pollutants tax** – complete *Florida Pollutant Tax Application* (Form DR-166).
- **Air carrier fuel tax** – complete *Application for Air Carrier Fuel Tax License* (Form DR-176).
- **Secondhand Dealer/Secondary Metals Recycler license** – complete *Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers* (Form DR-1S).
- **Exemption from sales and use tax** (for religious and non-profit organizations, schools, and governmental entities) – complete *Application for Consumer's Certificate of Exemption* (Form DR-5).

### Information you will need to complete this application:

- Business name, physical address, and contact information.
- Federal Employer Identification Number (FEIN); see instructions for item 8 if you do not have an FEIN.
- Bank account information.
- Name, Social Security Number\* (SSN), driver license number, address, and contact information of owner/sole proprietor, officers, partners, managing members, and/or trustees.
- Dates when business activities began or will begin.
- Description of business activities.
- Employment information (date of hire, number of employees, payroll amounts).

### Follow these steps to complete the DR-1 application:

- Step 1:** Review the following *Tax and Taxable Activity Descriptions* below to identify your business activities and the taxes, surcharges, or fees you will be required to collect, report, and pay.
- Step 2:** Follow the *Line-by-Line* Instructions to complete Sections A and J and answer the **questions in bold print** at the beginning of all other sections and subsections. This application will be rejected if the required information is not provided. Include applicable fee(s) and attach required documentation, as applicable.
- Step 3:** Bring or mail the completed application to your nearest taxpayer service center (see list of addresses), or mail to:
- Account Management – Mail Stop 1-5611**  
**Florida Department of Revenue**  
**5050 W Tennessee St**  
**Tallahassee FL 32399-0160**

**Register online – it's free, fast, easy, and secure!** You can apply online using the Department's Internet site, **[www.myflorida.com/dor](http://www.myflorida.com/dor)**. There is no fee for Internet registration. You will be guided through an interactive interview from start to finish. You will be able to return to the web site to retrieve your certificate number(s) after three business days. You may review our privacy and security policies by clicking on the *Privacy Notice* link at the bottom of any page of our web site.

**Tax and Taxable Activity Descriptions** – You must complete and submit Form DR-1 to register to collect, accrue, report, and pay the taxes, surcharges, and fees listed below if you engage in any of the activities listed beneath each tax or fee.

**Sales and Use Tax - Complete sections A, B, I, & J if your business activities include:**

- Selling products or services at retail or wholesale prices, from established locations, or from non-permanent locations, such as flea markets or craft shows.
- Charging admission or membership fees.
- Operating coin-operated amusement machines at other peoples' business locations.
- Operating vending machines at other peoples' business locations.
- Repairing or altering consumer products or equipment.
- Renting equipment or other property or goods to individuals or businesses.
- Renting or leasing commercial real property to individuals or businesses.
- Renting or leasing living or sleeping accommodations to others for periods of six months or less.
- Providing commercial pest control services, nonresidential building cleaning services, commercial/residential burglary and security services, or detective services.
- Purchasing or selling secondhand goods such as household furniture, non-costume jewelry, sports equipment marked with serial numbers, musical instruments, guns, music CDs, videos, or computer games (see Chapter 538, F.S., for specific exceptions). **In addition to registering for sales and use tax, you must also complete the *Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers (Form DR-1S)*.**
- Purchasing, manufacturing, or selling salvage, scrap metal, or metals to be recycled. In addition to registering for sales and use tax, you must also complete the Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers (Form DR-1S).
- Selling electric power or energy.
- Selling tax-paid motor, diesel, or aviation fuel as a reseller or retail dealer not required to be licensed as provided in Chapter 206, F.S.

**Use Tax - Complete sections A, B, I, & J if your business activities include:**

- Purchasing taxable products that are not taxed by the seller at the time of purchase.
- Regularly purchasing products that are not taxed through catalogs, the Internet, or from out-of-state vendors.
- Purchasing items originally for resale, but later consuming these items in your business or for personal use.
- Using dyed diesel fuel for off-road purposes.

**Solid Waste Fees and Surcharge - Complete sections A, C, I, & J if your business activities include:**

- Selling new tires for motor vehicles.
- Selling new or remanufactured lead-acid batteries.
- Renting or leasing motor vehicles to others.
- Selling dry-cleaning services (dry-cleaning plants or drop-off facilities).

**Unemployment Tax - Complete sections A, D, I, & J if your business activities include:**

- Paying gross wages of \$1,500 in any quarter or employing at least one worker for 20 weeks in a calendar year; **payments made to corporate officers are treated as wages for unemployment tax purposes.**
- Acquiring all or part of the organization, trade, business, or assets of a liable employer.
- Operating a private home or college club that pays \$1,000 cash in a quarter for domestic services.
- Holding a section 501(c)(3) exemption from federal income tax and employing four or more workers for 20 weeks in a calendar year.
- Operating as an agricultural employer with a \$10,000 cash quarterly payroll, or employing five or more workers for 20 weeks in a calendar year.
- Operating as a governmental entity, Indian tribe, or tribal unit.
- Being liable for federal unemployment taxes.
- Having been previously liable for unemployment tax in the state of Florida.

**Communications Services Tax - Complete sections A, E, I, & J if your business activities include:**

- Selling communications services (telephone, paging, certain facsimile services, video conferencing).
- Selling cable services.
- Selling direct-to-home satellite services.
- Reselling communications services (pay telephones and prepaid calling arrangements).
- Seeking a direct pay permit to self-accrue tax on purchased communications services.

**Documentary Stamp Tax - Complete sections A, F, I, & J if your business activities include:**

- Entering into written financing agreements (five or more transactions per month).
- Making title loans and pay-day loans.
- Providing on-site financing (buy here – pay here).
- Providing consumer and commercial lending services (banks, mortgage, and consumer finance companies).
- Accepting promissory notes.

**Gross Receipts Tax on electrical power or gas - Complete sections A, G, I, & J if your business activities include:**

- Selling, transporting, or delivering electricity or gas.
- Importing or severing electricity or natural gas for your own use where gross receipts tax was not paid.

**Severance Tax and Miami-Dade County Lake Belt Fees - Complete sections A, H, I, & J if your business activities include extracting:**

- Oil in Florida for sale, transport, storage, profit, or commercial use.
- Gas in Florida for sale, transport, profit, or commercial use.
- Sulfur in Florida for sale, transport, storage, profit, or commercial use.
- Solid minerals, phosphate rock, or heavy minerals from the soils and waters of Florida for commercial use.
- Limerock or sand from within the Miami-Dade County Lake Belt Area.

**Questions and Answers about Registration**

**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. If you choose to register each location, you will need to submit a separate application for each.

**Documentary stamp tax:** You must register each location where books and records are maintained. You may register up to five locations on the DR-1.

**Communications services tax:** You must register each location separately.

**Unemployment tax:** Only one registration per entity that has its own Federal Employer Identification Number (FEIN) is required.

**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; one application per property location. Residential property managers may use Form DR-1C, *Application for Collective Registration for Short Term Rental of Living or Sleeping Accommodations*.

**If a husband and wife jointly own and operate a business, what type of ownership must we indicate?** Normally, when a husband and wife jointly own and operate a business, the ownership is a “partnership.” We suggest you contact the Internal Revenue Service for more information on partnership reporting requirements.

**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, an *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 website 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 all taxes for which you are liable before beginning business activities, otherwise you may be subject to penalties. For more information, visit our Internet site 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. Once registered, post your certificate (if required); collect and/or report tax appropriately; maintain accurate records; file returns and reports timely. **A return/report 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, payments, and correspondence with the Department.

**Section A - Completing the Application – Line-by-Line Instructions**

1. **Reason for submitting application and dates.** There are several different reasons for submitting this application, but only one can be used for each application submission. Check the box next to the appropriate reason for submitting this application (**Check only one from a - f**).
    - a. **New business entity:** A new business entity is a newly formed or organized venture begun for purposes of generating income. This entity is an individual or organization that has never registered with the Department of Revenue before. If this is your reason for using this application, on the following pages **answer the questions as they apply to your entire business entity**. Provide the date the new business began or will begin activity in Florida.
    - b. **New/additional Florida business location:** This is when a registered business entity opens an additional business location. The original business location is already registered and remains open. If this is your reason for using this application, on the following pages **only answer the questions as they apply to the new location**. Provide the date the new business location began or will begin operations. If you file consolidated returns for your existing locations, and wish to include this new location in your consolidated filing, check the box and provide the consolidated filing number.
    - c. **New taxable activity at previously registered business location:** At an existing location that is already registered, you begin a new taxable business activity for which the location is not currently registered. If this is your reason for using this application, on the following pages **only answer the questions as they apply to the new business activity**. Provide the date the new activity began or will begin.

**EXAMPLE:** You are a sole proprietorship that sells items at retail. You are already registered to collect and report sales & use tax. Because business is going well, you plan to hire employees. You should use this application to register for unemployment tax only.
    - d. **Change of Florida county:** A registered business entity closes its location in one Florida county and opens a location in another. This is not the addition of a new business location. If this is your reason for using this application, on the following pages **only answer the questions as they apply to the new location**. Provide the date the location moved or will move from one Florida county to another. Provide the old location's certificate/account number. This number will be cancelled. If you file consolidated returns for your existing locations, and wish to include this new location in your consolidated filing, check the box and provide the consolidated filing number.
    - e. **Change of legal entity/business structure:** A registered business entity changes its organizational structure to become a different entity (i.e., a sole proprietorship becomes a corporation; a corporation becomes a limited liability company, etc.). If this is your reason for using this application, on the following pages **only answer the questions as they apply to the new business entity**. Provide the effective date of the legal entity change. Provide the old entity's certificate/account number. This number will be cancelled and final returns must be filed.
    - f. **Purchase/acquisition of existing business from another person or entity:** This is when a person or entity acquires the organization, trade, or business, or substantially all of the assets of another person or entity. The purchased/acquired organization, trade, or business may continue to exist, or may be totally absorbed into the purchasing/acquiring entity's organization. If this is your reason for using this application, on the following pages **answer the questions as they apply to your entire business entity, including the purchased/acquired portion**. Provide the effective date of the purchase/acquisition and the information required in Question 11.
  2. **Is this a seasonal business?** If your business will not be open year-round (open only part of the year), check the Yes box and provide the first and last months of your season.
- 3-7. Business Entity Information** – See individual items on the application for line-by-line instructions.
- 5a. **Physical street address of business location or rental property being registered:** Provide the actual physical address of the location where you operate your business. If you are registering commercial or residential real property for rental, provide the address of the rental property. If you operate a home-based business or sell from non-permanent flea market/craft show locations, you must use your home address. Listing a private mailbox, post office box, or rural route address is not permitted.
  7. **E-mail address: Provide an e-mail address we may use to contact you regarding this registration.** If you would like to receive tax information and filing reminders by e-mail, go to [www.myflorida.com/dor](http://www.myflorida.com/dor) and click on the *Subscribe to our tax publications* link.
  8. **Business Entity Identification Number.** The Department of Revenue uses these numbers to uniquely identify and distinguish one entity or person from another.

**A Federal Employer Identification Number (FEIN or EIN) is required if:**

    - Your business enterprise is an artificial entity (corporation, partnership, limited liability company, trust, government agency, or Indian tribe or tribal unit) and is required by the IRS to have an FEIN.
    - You or your business enterprise employs workers.

**A Social security number\* (SSN) is required of all sole proprietors.**

If you are required to provide an FEIN, but do not yet have one, you may contact the United States Internal Revenue Service to apply for and receive your number. You can visit their web site at [www.irs.gov](http://www.irs.gov). You may also call the Business & Specialty Tax Line at 800-829-4933.

\*Social security numbers 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 sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

- 9. Purchased/acquired business information.** If you checked box 1f, indicating that you have purchased/acquired an existing business from another person or entity, provide the information required in items a-l.
- 10. Business Structure & Ownership** – Below are the descriptions of each type of business structure. Carefully review each type to identify the description that best describes your business enterprise structure.
- a. Sole proprietorship: An unincorporated business owned by one individual person; this does not include a business jointly owned/operated by a married couple.
  - b. Partnership: The relationship existing between two or more entities or individuals who join to carry on a trade or business; this includes a business jointly owned/operated by a married couple. Depending on the structure, a partnership can be a general partnership (a married couple is considered a general partnership), a limited partnership or a joint venture.
  - c. Corporation: A person or group of persons who incorporate by filing articles of incorporation with, and receiving a charter/authorization from, their state's Secretary of State (includes professional service corporations).
  - d. Limited Liability Company (LLC): One or more entities who file articles of organization with their state's Secretary of State; depending on the number of entities involved, an LLC may be a single-member or multi-member LLC; a multi-member LLC may elect to be treated by the IRS as a corporation for federal income tax purposes.
  - e. Business trust: An entity created under an agreement of trust for the purpose of conducting a business for profit (includes real estate investment trusts).
  - f. Non business trust/Fiduciary: An entity created by a grantor for the specific benefit of a designated entity or individual.
  - g. Estate: An entity that is created upon the death of an individual, consisting of that individual's real and/or personal property.
  - h. Government agency: A legal government body formed by governing constitutions or statutes.
  - i. 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).

**Note – Corporate Income Tax Liability:** Sub-chapter C-corporations and multi-member limited liability companies that have elected to be treated by the IRS as a corporation for federal income tax purposes are subject to Florida corporate income tax. Although Florida corporate income tax does not have a registration requirement, as a result of submitting this application for any tax, these entities will also be registered for Florida corporate income tax.

- 11. Document number issued by the Florida Secretary of State. Date of Incorporation, Formation/Organization, or Authorization to Conduct Business in Florida. Business entity's fiscal year ending date.** Visit the Florida Department of State, Division of Corporations' web site at [www.sunbiz.org](http://www.sunbiz.org) for more information.
- 12. Identify the owner/sole proprietor, or officers, general partners, managing members or trustees of the business entity.** You must provide the name, title, Social Security Number\*, driver license number, issuing state, home address, telephone number, and percent of ownership/control. The person signing the application must be listed in this section.
- 13.-18. Business Background Information** – See individual questions on the application for line-by-line instructions.
- 19. Business Activities Description.** Provide a detailed description of the applicant entity's primary activities that are expected to generate revenue. List the products or services that will be offered for consideration or sale. If you know the NAICS code(s), enter in the boxes provided. If you wish to determine your code(s), visit the U. S. Census Bureau's web site, [www.census.gov/eos/www/naics](http://www.census.gov/eos/www/naics) to search the 2007 North American Industry Classification System code.

**Section B – Activities Subject to Sales & Use Tax** – \$5 registration fee applies for Florida business or rental property locations.

**20. Does your business perform any of these activities?** Check Yes (Y) if you will be performing any of these activities. Check No (N) if you will not.

**21.-23.** Answer all questions presented in each subsection. Depending on your answers, you are instructed to continue in each subsection, or skip to the next.

**Section C – Activities Subject to Solid Waste Fees & Surcharge** – Answer Questions 24.-26. A \$30 registration fee applies to applicants who operate a dry-cleaning plant or dry drop-off facility in Florida. If you produce or import perchloroethylene, you must also complete a Florida Pollutant Tax Application (Form DR-166).

**Section D – Activities Subject to Unemployment Tax** – Answer Question 27 to determine if you should continue through this section or skip to the next. If you answer yes, you must respond to every question and provide the information required throughout the section. **Note: Officers performing services for the corporation and receiving payment for such services (salary or distributions) are considered employees of the corporation for purposes of unemployment compensation tax.**

**Section E – Activities Subject to Communications Services Tax** – Answer Question 40 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

**42. How will you verify the correct assignment of customer location to taxing jurisdiction?** The method you use to assign customer locations to taxing jurisdictions determines the amount of collection allowance you may take when filing your return.

**43. If you wish to be eligible for both collection allowances, check the box below.** If you have more than one customer database and use different methods to assign customer locations to taxing jurisdictions, you may need to file two separate communications services tax returns in order to maximize your collection allowance.

Two collection allowance rates are available.

- If you checked boxes 1, 3 or 4 in Question 42, you are eligible for a .75 percent (.0075) collection allowance.
- If you checked box 5 in Question 42, you are eligible for a .25 percent (.0025) collection allowance.
- If you checked box 2 in Question 42, you are eligible for a .25 percent (.0025) collection allowance until the database is certified. Once certified, you will be eligible for the .75 percent (.0075) collection allowance.
- If you checked box 3 in Question 42, you 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.

**Section F – Activities Subject to Documentary Stamp Tax** – Answer Question 45 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

**Section G – Activities Subject to Gross Receipts Tax on Electrical Power and Gas** – Answer Question 46 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

**Section H – Activities Subject to Severance Taxes & Miami-Dade County Lake Belt Fees** – Answer Question 47 to determine if you should continue through this section or skip to the next.

**Section I – Enrollment to File and Pay Taxes and Fees Electronically** – Complete this section if you wish to enroll in the Department's e-Services program.

All taxes that have electronic filing and/or payment options are listed in the chart in item 51. Locate the tax you wish to enroll, select the reporting method you intend to use, and check the appropriate box.

#### Filing/Payment Method Descriptions

- **Internet File/Pay:** The taxpayer logs in to the Department's secure Internet site to complete and submit their return/report and initiate/authorize their tax payment. On the scheduled payment date, the payment is electronically transferred from the taxpayer's bank account to the Department's bank account.
- **Software File/Pay:** The taxpayer uses commercial software to complete and submit their return/report. Depending on the product, the taxpayer may or may not be able to initiate/authorize their tax payment from within the software.
- **EFT Pay Only (Electronic Funds Transfer by ACH-Debit):** The taxpayer initiates/authorizes their tax payment only through the Department's telephone payment system. On the scheduled payment date, the payment is electronically transferred from the taxpayer's bank account to the Department's bank account. The applicable tax return/report must be submitted/filed separately.
- **ACH-Debit:** The Department's bank withdraws a tax payment from the taxpayer's bank account upon the taxpayer's authorization/request; the taxpayer's bank account is debited.
- **ACH-Credit:** The taxpayer's bank transfers a tax payment to the Department's bank account; the Department's account is credited. This is not a credit card payment. The taxpayer's bank may charge the taxpayer fees for this payment method. This method requires the Department's approval.
- **Direct File/Pay:** The taxpayer converts tax return data to a file format specified by the Department. This method also requires the Department's approval.

#### Bank/financial institution account information

The taxes you collect and accrue on behalf of the State become state funds at the time they are received. If you are applying for sales & use tax, solid waste fees and surcharge, communications services tax, documentary stamp tax, or Miami-Dade Lake Belt Fees registration, you must provide the required bank/financial institution information. To obtain your financial institution's ACH Routing/Transit number, look at the numbers on the bottom of your checks (not deposit slips). The left-most nine-digit number is the Routing/Transit number, usually preceded and followed by a vertical bar and colon (e.g. | : 123456789 : |). Contact your financial institution to verify your account information.

More information about the e-Services program can be found by clicking on the Enroll for tax e-Services link on the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor).

### **Section J – Applicant Acknowledgement, Declaration and Signature**

Read this section carefully. Your application will be rejected if any part of this section is not completed or left blank.

- Write your initials on the line next to each item under Registrant's Responsibilities. Your initials indicate that you have read, acknowledge, and understand each item.
- Review the items under Authorized Signature to determine who may sign the application. Only the owner of the business or an authorized principal of the business entity may sign this application; an individual granted power of attorney may not sign. The person signing the application must be listed in the Business Structure & Ownership section.
- Carefully read the Applicant Attestation, Declaration, and Signature section and sign in the space provided. Print your title, name, and the date the application was signed.

### **Before Submitting the Application**

**Include the applicable fee when submitting this application.**

- **\$5 sales and use tax registration fee if the business location or rental property is located in Florida.**
- **\$30 solid waste registration fee if applying as a dry cleaner for the first time.**

**Attach additional documentation or applications, as applicable.**

- If you are purchasing or selling secondhand goods, or salvage, scrap or recyclable metals, attach a completed **Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers (Form DR-1S)**.
- If you are placing and operating coin-operated amusement machines at your own or other people's business locations, attach a completed **Application for Amusement Machine Certificate (Form DR-18)**.
- If you are producing or importing perchloroethylene into Florida, attach a completed **Pollutant Tax Application (Form DR-166)**.
- If you are registering for unemployment compensation tax as a non-profit employer, attach a copy of your organization's **501(c)(3) determination letter** from the Internal Revenue Service.
- If you use the services of persons in Florida whom you consider to be self-employed, independent contractors, attach a completed **Independent Contractor Analysis (Form UCS-6061)**.
- If you are applying for a communications services tax direct pay permit, attach a completed **Application for Self-Accrual Authority/Direct Pay Permit (Form DR-700030)**.

Bring or mail the completed and signed application and applicable fee to the taxpayer service center nearest you.

Or mail to: **Account Management - Mail Stop 1-5611**  
**Florida Department of Revenue**  
**5050 W Tennessee St**  
**Tallahassee FL 32399-0160**

If you need more help with your application, you can contact the taxpayer service center nearest you or use one of the resources listed below.

## For Information and Forms



Information and forms are available on our Internet site at:

**[www.myflorida.com/dor](http://www.myflorida.com/dor)**



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.



Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.



For a written reply to tax questions, write:  
Taxpayer Services Mail Stop 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

### Get the Latest Tax Information

Sign up to get e-mail notices automatically when we post:

- Tax Information Publications (TIPs).
- *Facts on Tax*, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Sign up at: **[www.myflorida.com/dor](http://www.myflorida.com/dor)**

### Florida Department of Revenue Service Centers

#### Alachua Service Center

14107 US Highway 441 Ste 100  
Alachua FL 32615-6390  
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

1180 N Williamson Blvd Ste 160  
Daytona Beach FL 32114-8179  
386-274-6600 (ET)

#### Fort Myers Service Center

2295 Victoria Ave Ste 270  
Fort Myers FL 33901-3871  
239-338-2400 (ET)

#### Fort Pierce Service Center

Benton Building  
337 N US Highway 1 Ste 207-B  
Fort Pierce FL 34950-4255  
772-429-2900 (ET)

#### Jacksonville Service Center

921 N Davis St A250  
Jacksonville FL 32209-6829  
904-359-6070 (ET)

#### Lake City Service Center

1401 W US Highway 90 Ste 100  
Lake City FL 32055-6123  
386-758-0420 (ET)

#### Lakeland Service Center

115 S Missouri Ave Ste 202  
Lakeland FL 33815-4600  
863-499-2260 (ET)

#### Leesburg Service Center

1904 Thomas Ave Ste 103  
Leesburg FL 34748-3285  
352-315-4470 (ET)

#### Maitland Service Center

Building 200 Ste 160  
2301 Maitland Center Parkway  
Maitland FL 32751-4192  
407-475-1200 (ET)

#### Marianna Service Center

4230 Lafayette St Ste D  
Marianna FL 32446-8231  
850-482-9518 (CT)

#### Miami Service Center

8175 NW 12th St Ste 119  
Miami FL 33126-1828  
305-470-5001 (ET)

#### Naples Service Center

3073 Horseshoe Dr S Ste 110  
Naples FL 34104-6145  
239-434-4858 (ET)

#### Panama City Service Center

210 N Tyndall Parkway  
Panama City FL 32404-6432  
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)

#### Sarasota Service Center

Sarasota Main Plaza  
1991 Main St Ste 240  
Sarasota FL 34236-5940  
941-361-6001 (ET)

#### Tallahassee Service Center

267 John Knox Rd Ste 200  
Tallahassee FL 32303-6692  
850-488-9719 (ET)

#### Tampa Service Center

Ste 100  
6302 E Martin Luther King Blvd  
Tampa FL 33619-1166  
813-744-6590 (ET)

#### West Palm Beach Service Center

2468 Metrocentre Blvd  
West Palm Beach FL 33407-3105  
561-640-2800 (ET)

**CT—Central Time**  
**ET—Eastern Time**