Do you know . . .

✔ Your responsibilities regarding Florida sales tax?

✔ How to accurately complete your Florida Sales and Use Tax Return?

✔ You can file and pay your taxes online, via the Department’s Internet site?

✔ A return is due even if no tax is?

✔ When to accept or use an Annual Resale Certificate?

✔ Discretionary sales surtax rates may change throughout the year?
Welcome to business in Florida!

As a new business owner, you face many challenges in making your business successful. The Florida Department of Revenue (DOR) seeks to be a partner in your success. Just as you are responsible for reporting and remitting state taxes you are obligated for, we have a responsibility to give you the information and assistance you need.

We take our responsibility seriously. Tax law can be complex, and we are committed to making it as simple as possible to comply with the law.

To fulfill this commitment, DOR offers electronic filing and payment options that are safe, convenient, and very low in cost. You can select one of the Department’s Internet-based filing options, or do business with certified partners who offer tax-preparation software with additional features. Our Internet-based tax registration system is intended to help you get started right. The system will help you determine your tax obligations and how to apply tax laws.

In addition, this Sales and Use Tax Guide provides additional information you need to report and remit sales tax. We also have 25 service centers around the state, a toll-free telephone number, and a wealth of information on our Internet site to help you with reporting and record keeping. We invite you to call on us for any help you need.

Your successful business will help all Floridians by strengthening the state’s economy. Thanks for working with us!

Sincerely,

Jim Zingale
Executive Director
Business Owners

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</table>
Q. When do I begin reporting sales and use tax to the Florida Department of Revenue?
A. Most new businesses are set up as quarterly filers. Your first quarterly collection period is based on the business activity or opening date you indicated on your Application to Collect and/or Report Tax in Florida (DR-1). Your first quarterly return is due on the 15th day of the month following the quarter ending date and is late after the 20th. For more information, see Pages 13 and 14.

Q. What if my business did not open on the date I indicated it would?
A. If your business did not open on the date you gave on your Application to Collect and/or Report Tax in Florida (Form DR-1) and you have not notified the Department of this change, a return is still due, even if no taxable activity has taken place. For more information, see Page 19.

Q. Do I have to file a return even if I don’t owe any tax?
A. Yes. Florida law requires that a tax return be filed for each collection period, even if no tax is due for that period. If you owe no tax, penalty, or interest and if you are not claiming any deductions or credits, you may TeleFile by calling 800-550-6713. A late-filed return is subject to a $50 minimum penalty, even if no tax is due. For more information, see Pages 13 and 14.

Q. What will happen if I don’t complete the back of the return?
A. If you don’t complete the back of your sales and use tax return, you may be subject to penalties for filing an incorrect or incomplete return.

You should report discretionary sales surtax (county tax) that you collect on the back of the return. The Department distributes tax money back to counties based on collections reported and remitted by sales and use tax dealers, as well as the specific information that the dealers reported on the back of their returns. If the back of your return is incomplete or incorrect, this can negatively impact the amount of tax money distributed back to your county.

Q. What is the penalty for filing late?
A. A taxpayer who files a late return or is late in paying the tax due will be assessed a late penalty of 10 percent of the amount of tax owed, but no less than $50. The $50 minimum penalty applies even if a zero (0) return is due. Penalty will also be assessed if the return or payment is submitted on time but is incomplete. Interest is assessed, at a floating market rate determined by the Florida Statutes, on the unpaid tax from the date due until paid. For more information, see Pages 13 and 14.

Q. Where do I get my sales and use tax returns?
A. You should have received an initial return at the time you registered. Your coupon book will be mailed within four weeks of registration. If you have not received your book by then, contact Taxpayer Services or your local service center (see Page 23 for locations and phone numbers).
For purposes of this publication, the following definitions are used.

Bracket system – A method of calculating the tax amount due on transactions that are a fractional part of $1. All taxable transactions are taxable at the rate of 6 percent. Six percent is charged upon each $1 of price and the appropriate bracket charge is used to calculate tax on any fractional part of $1. See “Calculating Tax” on Page 11 for more information.

Business activity (or opening) date – The date a business begins taxable business activity and is required to begin collecting sales tax. This date also determines when the first collection period begins.

Collection allowance – Compensation given to registered dealers for properly accounting for, reporting, and remitting sales and use tax when the return and payment are filed on time. The collection allowance is 2.5% (.025) of the first $1,200 of sales and use tax collected during the collection period, up to a maximum of $30.

Collection period – The calendar month or months that must be reported on a particular return, whether or not any tax was collected.

Registered sales and use tax dealer – A business that has registered with the Florida Department of Revenue to collect and report sales and use taxes.

Registration effective date – The postmark date or received date of an application for certificate of registration. This date is used to determine when the business is eligible to make tax-exempt purchases or rentals of property or services for resale.

State fiscal year – The 12-month period the state uses for bookkeeping purposes. The state fiscal year begins on July 1 and ends on June 30.

Tangible personal property – Personal property that may be seen, weighed, measured, touched, or is perceptible to the senses.

“Zero” return – A tax return indicating no sales tax was collected or use tax is due for the collection period. A “zero” return must be filed or TeleFiled on time to avoid penalty.

Using the Internet to File and Pay

The Department offers taxpayers who file a Sales and Use Tax Return the convenience of using the Internet to file and pay.

For more information or to enroll, go to:

www.myflorida.com/dor/eservices/
Getting Started

You will receive by mail, or perhaps you have already received:

- Your Certificate of Registration (DR-11).
- Your Annual Resale Certificate (DR-13).
- An initial supply of tax returns (DR-15).
- A Sales Tax Rate Table (DR-2X).
- A brochure entitled Beginning Your Relationship with the Florida Department of Revenue.

Note: If your business does not open on the date you originally indicated on your Application to Collect and/or Report Tax in Florida (DR-1), contact your local service center or Taxpayer Services immediately (see Page 23 for locations and phone numbers).

Dealer Responsibilities

As a registered sales tax dealer, you act as an agent of the state and are responsible for:

- Collecting sales tax on each taxable transaction.
- Paying use tax on items used by the business that were purchased tax-exempt or removed from inventory and not resold.
- Sending the tax you have collected and the use tax owed to the Florida Department of Revenue. You can file and pay online or send a completed Sales and Use Tax Return (DR-15) with a check.
- Keeping complete and accurate records on all sales and purchases.

The tax dollars you collect belong to the state at the moment of collection. You serve as the trustee or custodian of these funds until you send them to the Florida Department of Revenue. You must keep accurate records and maintain a separate accounting of these funds. Copies of your filed tax returns, cancelled tax payment checks, and documentation to support all transactions must be kept for at least three years.

Posting Your Certificate of Registration

Your Certificate of Registration (DR-11) contains your:

- Business name and location.
- Registration effective date.
- Opening date.
- Certificate number (your official sales and use tax account number).

Florida law requires that you post your Certificate of Registration at your business location in a conspicuous place. (Flea market vendors and other dealers with temporary locations must have their certificate in their possession at the location.) It is important that your customers see your Certificate of Registration and know that you are authorized to collect Florida sales tax from them.

Using Your Annual Resale Certificate

You are also responsible for using your Annual Resale Certificate (DR-13) correctly. Only property or services that will be resold or re-rented may be purchased tax-exempt using your Annual Resale Certificate. Do not use your Annual Resale Certificate to buy office equipment, computers, or other supplies used by your business operation. Remember, there are criminal and civil penalties for the fraudulent use of a resale certificate.

Your Sales and Use Tax Coupon Book

Although you have received an initial tax return for your first filing, a coupon book should arrive by mail. It will contain all the coupon-size tax returns you will need through the end of the current calendar year. Your book should reach you within four weeks from the time you register. If you do not receive your book, contact Taxpayer Services or your local service center. Not receiving a tax return or coupon book does not excuse you from filing requirements; it is your responsibility to obtain a return if you do not receive one.

When you receive your book, check your business name, address, certificate number, collection periods, and other personalized information. If any of the information is incorrect, contact Taxpayer Services or your local service center.

New coupon books and Annual Resale Certificates are mailed in December of each year to active monthly and quarterly filers.
Sales Tax

Sales tax applies to the sale, rental, lease, or license to use certain property or goods (tangible personal property) and certain services in Florida, unless the transaction is specifically exempt. The sales tax is added to the price of the taxable goods or services and collected from the purchaser at the time of sale. For example, sales tax is added as a separate item to the price of:

- Retail goods (new and used).
- Prepared foods and meals.
- Admission to games, sports events, performances, and amusement parks.
- Rent or lease of commercial property.
- Transient (six months or less) rental of living or sleeping accommodations such as hotel and motel rooms, condominium units, campground sites, and trailer or RV park accommodations.
- Services such as detective or burglary services, nonresidential cleaning, and nonresidential pest control.

Sales Tax Rate

Florida's general sales tax rate is 6 percent. See “Calculating Tax” on Page 11. However, other rates may apply based upon the type of sale. These include, but are not limited to:

- 4 percent on amusement machine receipts.
- 7 percent on the sale or purchase of electric power or energy.

Many counties also impose a discretionary sales surtax, sometimes referred to as a county tax, on transactions that are subject to sales and use tax.

Discretionary Sales Surtax

The discretionary sales surtax is a county-imposed tax. Sales tax dealers must collect discretionary sales surtax along with the 6 percent state sales tax and remit both taxes to the Department. The Department then distributes the discretionary sales surtax to the counties for use in funding local programs. The amount of money distributed back to a county is based upon collections reported and remitted by sales and use tax dealers as well as the specific information reported on the back of their returns. Therefore, it is very important that you accurately collect, record, and report this surtax on the back of your return.

Discretionary Sales Surtax Rate

The discretionary sales surtax rate varies, depending on the county. Discretionary sales surtax must be collected when the transaction occurs in, or delivery is into, a county that imposes a surtax and the sale is subject to sales and use tax. Some counties do not impose this tax. Use the chart below to help you determine when to collect surtax.

**Note:** Florists should use the surtax rate of the county where the florist taking the order is located. Motor vehicle and mobile home dealers should use the surtax rate of the county where the motor vehicle or mobile home will be registered.

A list of counties and their rates (Form DR-15DSS, Discretionary Sales Surtax Information) is included with your coupon book. You can also obtain Form DR-15DSS from one of the contacts listed on Page 23.

---

### Determining When to Collect Discretionary Sales Surtax (county tax)

<table>
<thead>
<tr>
<th>If the sale occurs in:</th>
<th>And delivery is in:</th>
<th>The surtax is:</th>
</tr>
</thead>
<tbody>
<tr>
<td>county with a surtax</td>
<td>the same county</td>
<td>collected</td>
</tr>
<tr>
<td>county with a surtax</td>
<td>a county without a surtax</td>
<td>not collected</td>
</tr>
<tr>
<td>county with a surtax</td>
<td>a different county with a surtax</td>
<td>collected at the county rate where delivery is made</td>
</tr>
<tr>
<td>county without a surtax</td>
<td>a county with a surtax</td>
<td>collected at the county rate where delivery is made</td>
</tr>
<tr>
<td>county without a surtax</td>
<td>county without a surtax</td>
<td>not collected</td>
</tr>
</tbody>
</table>
Discretionary Sales Surtax Exceptions

Only the first $5,000 of 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 part of a working unit.

The $5,000 limitation does not apply to commercial rentals, transient rentals, or services.

Written purchase orders or agreements between selling dealers and purchasers can qualify for the $5,000 limitation if the written purchase order or agreement is for a specific quantity of tangible personal property to be delivered within a definite specified time. The tangible personal property must be items that are normally sold in bulk or items that comprise a working unit when assembled. The purchase order or agreement may allow items to be delivered and invoiced in installments and still qualify as a single sale.

<table>
<thead>
<tr>
<th>Example:</th>
</tr>
</thead>
<tbody>
<tr>
<td>$7,000 dining room set delivered to a county imposing a 1% discretionary sales surtax.</td>
</tr>
<tr>
<td>$7,000 x 6% = $420</td>
</tr>
<tr>
<td>$5,000 x 1% = $50</td>
</tr>
<tr>
<td>Total Tax Due= $470</td>
</tr>
</tbody>
</table>

Discretionary Sales Surtax Rate Changes

Discretionary sales surtax rates may change during the year. New rates become effective on January 1 of each year; however, expiration dates vary. The expiration dates are listed on Form DR-15DSS. As a registered sales tax dealer, you are responsible for collecting the correct rate. Periodically check the expiration dates that are listed on Form DR-15DSS to ensure that you are collecting tax at the correct rate.

Use Tax

Use tax complements and is applied in the same manner as sales tax. The use tax rate and sales tax rate are the same, including discretionary sales surtax (county tax), if applicable. Use tax applies to purchases of taxable goods or services that are brought into Florida untaxed or taxed at a rate less than the Florida sales and use tax rate. Use tax also applies when you purchase items for resale without paying tax to your supplier and then use the item in your business or for a taxable purpose.

If you buy taxable items or services through the Internet or a mail-order catalog company, or you make purchases in another state that are shipped to Florida, you will probably owe use tax. Use tax is owed if you did not pay sales tax when you bought the item, or if the sales tax you paid to another state was less than what you would have paid in Florida. Some items commonly purchased from out-of-state retailers that are subject to use tax are: office supplies, business furniture, and computer software and hardware. Items that are specifically exempt from sales tax are also exempt from use tax.

Use tax is also due when you buy an item tax-exempt for resale purposes and then use the item in your business or for some other taxable use. For example, an office supply store buys a box of cash register tapes tax-exempt for resale. Later, an employee takes a tape off the shelf and uses it in the store’s register. Use tax is due on the store’s cost of the tape. If you remove taxable inventory items for personal use, you will also owe use tax. For example, the owner of a clothing store takes a shirt from inventory for personal use. Because the shirt was initially purchased tax-exempt, use tax is due on the cost of the shirt.

Goods purchased in another state and used in another state for six months or more are not subject to Florida’s use tax when the goods are later brought into this state.

Did you know?

- Most businesses have a use tax liability.
- The most frequent assessments made in audits involve unreported use tax.
Local-Option Tourist Development Tax
(Transient Rental Tax)

Some counties impose a local-option tourist development tax (in addition to sales tax and discretionary sales surtax) on the lease or rental of short-term (six months or less) living accommodations such as hotels, motels, condominiums, apartments, etc. This tax is often referred to as the transient rental tax or bed tax.

Some travel trailer camps, mobile home parks, and recreational vehicle parks may qualify for an exemption if more than half of the rental units are occupied by tenants who have continually resided there for over three months. See section 212.03, Florida Statutes, for more information. Rentals of living accommodations in migrant labor camps are not subject to tax.

In many counties that impose a transient rental tax, sales and use tax dealers report the tax directly to the county taxing agency. However, in some counties, the Florida Department of Revenue collects the tax for the county. If your business involves transient rentals and you are unsure of whether your county imposes a transient rental tax and where to remit it, contact Taxpayer Services or your local service center.

Applying Tax to Sales and Purchases

Exempt Sales

Sales tax dealers are responsible for determining if a transaction is taxable or exempt. All sales of tangible personal property to your customers are taxable unless the items are specifically exempt from tax; shipped out of state by you; or your customer presents a valid Consumer’s Certificate of Exemption, valid Annual Resale Certificate, or other documents or certificates that support the exempt sale. Dealers must maintain documentation to support exempt transactions for a minimum of three (3) years. Examples of proper documentation are:

- Copies of annual resale certificates.
- Copies of certificates of exemption.
- Documents that support shipment of merchandise out of state.
- Signed statement (as required by law) to support the exemption.

Items that are exempt from sales and use tax include but are not limited to medicines, most services, and most groceries. Food items are generally exempt from sales tax when sold in grocery stores to be taken home and prepared. Some examples of exempt grocery items are milk, butter, cereal, frozen goods, and canned goods. Examples of taxable items include soap, paper goods, cleaning products, and candy. You can obtain a Nontaxable Medical and General Grocery List (DR-46NT) from one of the contacts listed on Page 23.

Federal, state, and local governments and qualifying nonprofit organizations that have been issued a Consumer’s Certificate of Exemption (DR-14 or DR-14P), can purchase items without paying tax. Certificates of exemption expire every five years. Purchasers must provide you with a copy of their Consumer’s Certificate of Exemption; otherwise you should collect the tax. In addition, payment must be made with funds of the organization named on the certificate. Employees of exempt organizations paying with personal funds are not exempt, even if they will be reimbursed by the exempt agency.
Calculating Tax

Sales tax is calculated at the time of each transaction. When sales transactions fall below whole dollar amounts, use the bracket system to calculate tax. Under the bracket system, actual tax collected may be more than a straight percentage of the total sales made during the collection period. You can obtain a Sales Tax Rate Table (Form DR-2X) and individual bracket cards from one of the contacts listed on Page 23.

<table>
<thead>
<tr>
<th>Example #1: (based on 6% rate)</th>
</tr>
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<tbody>
<tr>
<td><strong>Total Sale</strong></td>
</tr>
</tbody>
</table>

One taxable transaction at $11.00 total sale. Total tax collected equals 66 cents. The total tax collected (66 cents) is due.

<table>
<thead>
<tr>
<th>Bracket System at a 6% Rate (use for Example #2)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Amount of Sale</strong></td>
</tr>
<tr>
<td>.10 - .16</td>
</tr>
<tr>
<td>.17 - .33</td>
</tr>
<tr>
<td>.34 - .50</td>
</tr>
<tr>
<td>.51 - .66</td>
</tr>
<tr>
<td>.67 - .83</td>
</tr>
<tr>
<td>.84 - 1.09</td>
</tr>
<tr>
<td>1.10 - 1.16</td>
</tr>
</tbody>
</table>

Collecting Tax

The full amount of sales tax must be collected at the time of the transaction. Sales tax, including any county tax, must be separately stated on the sales slip, charge ticket, invoice, or other evidence of sale. Sales tax dealers may not advertise or indicate that all or any part of the sales tax will be absorbed or paid by the dealer. Dealers are liable for any tax not collected.

The full amount of tax on cash sales, credit sales, installment sales, or sales made under any kind of deferred payment plan is due at the time of sale.

<table>
<thead>
<tr>
<th>Example:</th>
</tr>
</thead>
<tbody>
<tr>
<td>A furniture dealer sells a sofa on June 7 for $1,000 and allows the customer to pay on a deferred payment plan (90 days same as cash). The sales tax is due on July 1 (on the sales tax return for the June collection period), even though the dealer may not receive full payment for the sofa until September.</td>
</tr>
</tbody>
</table>

The collection of tax on real property rentals and transient living accommodations is slightly different from other transactions. For these types of transactions, sales tax is due when the payment is received rather than at the time of sale. For collection periods when no payment was collected, you must still file a return even though no tax is due.
Accruing Use Tax

As a registered sales and use tax dealer, you are responsible for accruing and paying use tax and discretionary sales surtax on your taxable purchases. (See Page 9 for an explanation of use tax.) You or your bookkeeper should set up a system to record and pay use tax on your taxable purchases. It may be a use tax accrual account or other record-keeping system where purchases subject to use tax are recorded. For items originally purchased untaxed for resale, use tax and discretionary sales surtax must be reported on the return for the collection period during which the item was used. Keep your records as a backup to your return.

The most common taxable purchases are:

- Taxable items you purchased through the Internet, a mail-order company, or an out-of-state retailer that were not taxed by the seller.
- Items you purchased untaxed for resale purposes from your suppliers that were later used in your business or by you.
- Taxable items you purchased in another state untaxed that were shipped (or brought) into Florida.
- Taxable services you purchased untaxed from an out-of-state company but used in Florida.

Your Annual Resale Certificate may not be used to buy goods that:

- Will be used rather than resold or rented.
- Will be used prior to selling or renting the goods.
- Will be used by your business or for personal purposes.

Be sure to use photocopies of your Annual Resale Certificate. Sign and date each photocopy when you present it to your supplier. Write in your supplier’s name and date. Do not give out your original resale certificate. If you need a replacement, contact Taxpayer Services or your local service center.

Annual Resale Certificate

Annual resale certificates expire each year on December 31. As long as you are an active, registered dealer, you will automatically receive a new Florida Annual Resale Certificate for Sales Tax (DR-13) in your coupon book or directly from the Department every year.

Your Annual Resale Certificate allows you to make tax-exempt purchases or rentals for resale. Your certificate may be used if:

- The purchased or rented goods will be resold or re-rented in your regular business operations.
- The goods will be resold as a component part of another product being sold.
- The services will be resold in your regular business operations.
- The rentals will be re-rented as real property or tangible personal property.

Using Your Annual Resale Certificate

When you buy goods using your Annual Resale Certificate, it is your responsibility to ensure the goods are actually purchased for resale. If the goods purchased are not intended to be resold, you must either pay sales tax at the time of purchase or report and pay use tax on them. If you knowingly use your Annual Resale Certificate to buy items that will not be resold, you will owe tax plus penalty and interest on the transaction. Additional penalties for intentional misuse of a resale certificate include a 200 percent penalty of tax due and possible criminal conviction of a third degree felony. As part of the audit process, resale transactions are examined to ensure they are legitimate purchases for resale.

Accepting an Annual Resale Certificate

Other sales tax dealers may buy goods from you tax-exempt by providing you with a signed copy of their Annual Resale Certificate. You should not accept an Annual Resale Certificate if you know or have reason to believe the goods are being purchased for reasons other than those stated on the certificate. If the nature of the customer’s business is such that the goods purchased would not normally be resold, you should question the use of the certificate. For example, an Annual Resale Certificate from a car dealership should not be accepted for the purchase of office supplies or similar items not normally sold by car dealerships. You must retain signed copies of Annual Resale Certificates accepted from purchasers until sales tax may no longer be assessed under the statute of limitations.
Methods for Documenting Sales for Resale

You can use any of the following options to document a tax-exempt sale of goods for resale:

1. You may obtain a signed copy of a customer’s Annual Resale Certificate each year. (Do not discard copies from prior years. See statement in bold on the previous page.)

2. If you do not have a customer’s resale certificate on file but the customer knows his/her sales tax number, you can call the Department’s toll-free hotline, 877-FL-RESALE (877-357-3725), and enter the sales tax number. You will receive an authorization number valid only for that transaction. Record this number on the sales slip or invoice.

3. If a customer buys “on account” from you on a regular basis, you may keep a signed copy of the customer’s Annual Resale Certificate the first time the customer makes a tax-exempt purchase. You are not required to ask for another signed copy of the certificate, as long as the business relationship remains unchanged.

4. If you wish to verify certificates held by customers, you may submit a list of customer information electronically to the Department. You will receive a verification number for each customer authorized to make tax-exempt purchases for resale. The number will cover every tax-exempt purchase for resale by that customer through the end of that calendar year. Electronic resale authorization numbers that are issued in November and December are valid through the end of the next calendar year. For more information, call Taxpayer Services (see Page 23).

Filing Frequency

The sales tax filing frequencies are: monthly, quarterly, semiannual, or annual. Your filing frequency is based upon the amount of sales and use tax you collect. Most new businesses are set up on a quarterly filing frequency, unless another frequency is requested.

Quarterly filers are required to file returns four times a year. Refer to the chart on Page 14 for filing dates and collection periods.

<table>
<thead>
<tr>
<th>Filing Frequency Limits</th>
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<tbody>
<tr>
<td>Sales Tax Collected Annually</td>
</tr>
<tr>
<td>$100 or less</td>
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<td>$101-$500</td>
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<tr>
<td>$501-$1,000</td>
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<tr>
<td>More than $1,000</td>
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</tbody>
</table>

When to File

Returns and payments are due on the 1st and late after the 20th day of the month following your collection period. Returns and payments postmarked or hand-delivered after the 20th are late. However, if the 20th falls on a Saturday, Sunday, or state or federal holiday, returns and payments are not considered late if postmarked or hand-delivered on the first business day following the 20th.

<table>
<thead>
<tr>
<th>Sunday</th>
<th>Monday</th>
<th>Tuesday</th>
<th>Wednesday</th>
<th>Thursday</th>
<th>Friday</th>
<th>Saturday</th>
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<td>4</td>
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<td>27</td>
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<td>29</td>
<td>30</td>
<td>31</td>
</tr>
</tbody>
</table>

Filing Even if No Tax Is Due

You must file a return for each collection period, even if you did not collect sales tax or owe use tax during that time. This is called a “zero” return and must be filed or TeleFiled on time to avoid penalty.

TeleFiling (if no tax is due)

If you owe no tax, penalty, or interest, and if you are not claiming any deductions or credits, you may TeleFile by calling 800-550-6713. TeleFile is available 24 hours a day, 7 days a week. Please have your certificate number ready when calling and wait for your confirmation number. If you TeleFile, do not mail your paper return.
Filing on Time (claiming a collection allowance)

When you file your sales tax return and payment on time, you qualify to claim a collection allowance. This collection allowance compensates you for properly accounting for, reporting, and remitting sales and use tax. The collection allowance is 2.5 percent (.025) of the first $1,200 of sales and use tax you collect during each collection period. The maximum amount you can claim for each collection period is $30. (If you have less than $1,200 in tax due, your collection allowance will be less than $30.) **If you file late, you cannot claim a collection allowance.**

Filing Late (paying penalty and interest)

Returns and payments are considered late if postmarked after the 20th day of the month following the collection period. If your return and payment are late, you cannot claim a collection allowance. You must also calculate and add penalty and interest to the amount of tax due. Penalty and interest are calculated from the original “late after” date (as shown on your return) to the date the return is filed and tax is paid.

**Penalty** - A taxpayer who files a late return or is late in paying the tax due will be assessed a late penalty of 10 percent of the amount of tax owed, but no less than $50. **The $50 minimum penalty applies even if no tax is due.** Penalty will also be assessed if the return or payment is submitted on time but is incomplete.

**Interest** - A floating rate of interest applies to late payments and underpayments of tax. The interest rate is updated on January 1 and July 1 of each year using the formula established in the Florida Statutes. There is no limit on the amount of interest that may accumulate on any unpaid tax due. Contact Taxpayer Services or your local service center to obtain current interest rates.

Filing the Correct Return

When using the personalized returns from your coupon book, be sure to submit the correct return for each collection period. If you send the wrong return, your account will not be properly credited and you could receive a delinquency notice.

Your coupon book also contains returns marked “Taxpayer Copy” for your use in keeping a record of the information filed on your original return. If you misplace or damage an original return or need to file an amended return, you can use a “Taxpayer Copy” as an original; just be sure to select the copy for the correct collection period. You can also obtain a replacement return from your local service center or Taxpayer Services.

Tax Payments

Tax must be paid in U.S. funds only. **Do not send cash in the mail.** Use a check or money order made payable to the Florida Department of Revenue. Be sure the amount of your check or money order matches the amount due on your return. Write your complete sales and use tax certificate number on the check or money order. If you must make a cash payment, hand deliver it to a local service center and obtain a dated receipt.

Where to File

Mail your return and payment in the **preaddressed envelope provided** with your coupon book or return. If you misplace your preaddressed envelope, send your payment to:

**FLORIDA DEPARTMENT OF REVENUE**
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

You can also mail or deliver your return and payment to your local service center.

<table>
<thead>
<tr>
<th>Quarter</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Collection Period</td>
<td>January - March</td>
<td>April - June</td>
<td>July - September</td>
<td>October - December</td>
</tr>
<tr>
<td>Return is Due</td>
<td>April 1</td>
<td>July 1</td>
<td>October 1</td>
<td>January 1</td>
</tr>
<tr>
<td>Return is Late After</td>
<td>April 20</td>
<td>July 20</td>
<td>October 20</td>
<td>January 20</td>
</tr>
</tbody>
</table>

Visit our Internet site at www.myflorida.com/dor
Completing Your Tax Return

Here are some basic steps and information to help you complete your return. Line-by-line instructions for completing your DR-15 tax return are included with your coupon book.

Basic Steps to Completing Your Return

STEP 1: Determine your gross sales.
In determining your total gross sales for the collection period, you will need to add your exempt and taxable sales together. Do not include tax collected in your gross sales. If you include the tax you have collected in gross sales, it will increase the amount of tax due and you will probably receive a bill for additional tax due.

Add all your transactions by the type of sale and place the gross sales on the correct lines of your return, depending on the type of sale. Gross sales may have different tax rates depending on the type of sale and line they are reported on. If you enter your transactions on the wrong line, you could receive a bill for additional tax due. (Report commercial property rentals on Line C and transient rentals on Line D of your return. Report taxable services such as commercial pest control, commercial cleaning services, and burglary and detective services on Line A.)

STEP 2: Determine your exempt sales.
Add up any exempt sales included in gross sales and enter the total exempt sales on the correct lines of your return by type of sale. Exempt sales include sales for resale, sales to exempt organizations, sales shipped out of state, and sales of items specifically exempt.

STEP 3: Figure the taxable amount.
Calculate the taxable amount of your gross sales by subtracting exempt sales from gross sales. If you are filing the “EZ” version of the Sales and Use Tax Return (DR-15EZ), add taxable purchases into the taxable amount.

STEP 4: Calculate the tax collected.
You must report the total tax you collected, including county tax, for each sale or transaction that occurred during the collection period. Tax collected is not intended to be a straight percentage calculation of the taxable amount, and it should not be calculated by multiplying your taxable sales by the tax rate for your county. Because tax is computed on each sale or transaction conducted during the collection period, the actual tax collected may be more than a straight percentage of the taxable amount. (See the examples of tax calculation on Page 11.)

For taxable purchases, determine your total use tax accrued, including discretionary sales surtax.

STEP 5: Calculate the discretionary sales surtax (county tax).
To accurately complete the discretionary sales surtax portion of your return, you must collect and calculate the following transaction information:

- For single items sold or purchased for over $5,000, the total amount in excess of $5,000. Remember, surtax is collected only on the first $5,000 of each individual sale or purchase. The $5,000 limitation does not apply to rentals of real property, transient rentals, or services.
- Total sales or purchases not subject to the surtax (exempt).
- Total sales or purchases subject to surtax at a rate different from your county surtax rate.
- Total surtax amounts collected.

Remember to complete the discretionary sales surtax portion of your return, which is located on the back of the return.
Tax Deductions

Since the full amount of sales tax is due when the transaction takes place, claiming a tax deduction on the return allows you to recover taxes remitted on cancelled sales, returned items, repossessions, or bad debts. In most instances, a taxpayer who is entitled to a sales tax refund must obtain the refund from you. **After you have refunded the tax to the customer**, you can deduct the refunded tax on your next tax return. Enter the amount on Line 6 of your DR-15. If you file Form DR-15EZ, use Line 5. (For repossessions or bad debts, you may claim a deduction for only that portion of the tax applicable to the unpaid balance of the contract. The deduction must be taken within 12 months of the time that the repossessions or bad debts are written off for federal income tax purposes. Tax must be remitted again on any accounts that are later collected.)

Other transactions that create possible tax deductions include: tax refunded because of rescinded sales, tax on allowances for damaged merchandise, tax charged in error, tax paid by you on purchases of goods intended for use or consumption but resold instead, and any other deductions allowed by law.

If your deductions exceed the tax due on your return, claim the remaining balance on your next return. (Your tax due cannot be less than zero.) When claiming deductions, do not send supporting documents with your return. However, you must keep the supporting documentation on file because you may be asked to provide it at a later date.
Avoid the Top 10 Filing Errors:

1. **Late Filing** – File on time for each collection period, even if no tax is due. When you file on time, you can claim up to $30 as a collection allowance.

2. **Not Fully Completing the Front and Back of the Return** – Complete all information on your return, including your signature and your preparer’s signature.

3. **Not Filing for Each Collection Period** – File a separate return for each collection period. Do not skip collection periods or add a partial collection period to the next return.

4. **Not Providing Discretionary Sales Surtax Information on Back of the Return** – If you are reporting discretionary sales surtax (county tax) collected, you must complete the back of your return.

5. **Inaccurate Computation of Tax Rate** – Compute the correct sales tax rate, including discretionary sales surtax (county tax), if any.

6. **Including Tax Collected with Gross Sales** – Tax collected should *never* be included in gross sales. If you include the tax collected in gross sales, it will increase your amount of tax due and you will receive a bill for additional tax due.

7. **Entering Transactions on the Wrong Lines** – Sales reported on lines A through E of the DR-15 may have different tax rates. If you enter your transactions on the wrong lines, you could receive a bill for additional tax due.

8. **Calculating the Collection Allowance Incorrectly** – Your collection allowance is limited to 2.5 percent (.025) of the first $1,200 of tax due. The maximum collection allowance is $30. If you have less than $1,200 in tax due, your collection allowance will be less than $30.

9. **Not Computing Penalties and Interest** – If your return is late, you lose your collection allowance and you must pay penalty and interest on the tax owed. A minimum penalty $50 applies, even if no tax is due.

10. **Not Filing a Zero Return** – File a return for each collection period, even if the amount due is zero. This could help you avoid penalties and follow-up contacts from the Department.

---

**Record Keeping**

**Length of Time**

Records supporting all transactions in the collection period must be kept for at least three (3) years from the date the return was filed or was required to be filed, whichever is later. All records and documents must be made available to the Florida Department of Revenue upon request. The Department may audit for periods longer than three years if you failed to file a return or filed a substantially incorrect return or underpayment. If you fail to produce records or submit a grossly incorrect or fraudulent report, you could be subject to criminal or civil penalties.

**Types of Records**

Complete and accurate records of all sales and purchases, whether taxable or not, must be kept. These records include, but are not limited to, electronic files, general ledgers and journals, cash receipt and disbursement journals, purchase and sales journals, register tapes, invoices, and statements. Dealers should also keep copies of sales and use tax returns, cancelled sales tax payment checks, proof of electronic filing and payment, and any documentation needed to verify the amounts entered on the tax returns. Sales tax exemption certificates, *Annual Resale Certificates* accepted from other dealers, transaction resale authorization numbers, and electronic resale verifications must be kept as well.

If your business is incorporated or organized as a partnership, copies of your Florida corporate income tax returns (F-1120 or F-1120A) and Florida corporate intangible tax returns (DR-601C) should also be kept.
Amusement and Vending Machines

Sales tax is due on food, beverages, tobacco, and other items sold through vending machines; and on charges for the use of amusement machines. Tax due is calculated by:

1) Dividing the gross receipts from the machine by a divisor (refer to tax table below) to compute taxable sales.

2) Subtracting taxable sales from gross receipts to arrive at the amount of tax due.

The machine operator is responsible for remitting the tax on the gross receipts from the machine. The machine operator is the person responsible for removing the receipts from the machine, with one exception. In the case of amusement machines only, if the written agreement between the machine owner and the location owner does not specify who is responsible for paying the tax, the location owner is responsible for paying the tax regardless of who is responsible for removing the receipts from the machine.

If the machine operator is the machine owner, in addition to paying the tax on the receipts from the machine, the operator is also liable for tax on the rent or license fee paid to the location owner for the use of the real property upon which the machine is placed. The rent or license fee is the percentage of the proceeds from the machine paid to the location owner.

If the machine operator is the location owner, in addition to paying the tax on the receipts from the machine, the operator is also liable for tax on the purchase of the machine or on the rental of the machine from the machine owner. The rental fee is the percentage of the proceeds from the machine paid to the machine owner.

If you operate vending or amusement machines, a separate registration must be obtained for each county in which you operate.

### Example

The gross receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5% total $100.00. Gross receipts divided by the amusement machine divisor for 6.5% rate equals gross sales. Gross receipts minus gross sales equals tax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax collected.

\[
\begin{align*}
\text{Gross receipts} & \div 1.045 = \text{Gross sales} \\
\text{Gross receipts} - \text{Gross sales} & = \text{Tax due} \\
\text{Gross sales} \times 0.005 & = \text{Discretionary sales surtax} \\
\end{align*}
\]

<table>
<thead>
<tr>
<th>Sales/ Surtax Rate</th>
<th>Amusement Divisor</th>
<th>Food and Beverage Divisor</th>
<th>Other Vended Items Divisor</th>
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<tbody>
<tr>
<td>6.0%</td>
<td>1.040</td>
<td>1.0645</td>
<td>1.0659</td>
</tr>
<tr>
<td>6.25%</td>
<td>1.0425</td>
<td>1.06655</td>
<td>1.0683</td>
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<tr>
<td>6.5%</td>
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<tr>
<td>7.0%</td>
<td>1.050</td>
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<td>7.5%</td>
<td>1.055</td>
<td>1.0767</td>
<td>1.0791</td>
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Additionally, each food or beverage vending machine must display a notice containing the owner’s name, address, and Federal Employer Identification Number (FEIN) or sales tax registration number. The notice must also contain this statement in conspicuous type: *Notice to Customers: Florida law requires this notice be posted on all food and beverage vending machines. Report any machine without a notice to 800-FL-AWARD. You may be eligible for a cash reward.*

For more information about amusement or vending machines, contact Taxpayer Services or your local service center. Request brochure number GT-800020, *Sales and Use Tax on Amusement Machines* or brochure number GT-800041, *Sales and Use Tax on Vending Machines.*
Changing Your Business Information

Your Business Activity or Opening Date
The beginning date of business activity you listed on your Application to Collect and/or Report Tax in Florida (DR-1) is very important. The date you begin taxable business activity determines when your first collection period begins. If your business does not open by the date you originally stated, please call Taxpayer Services or your local service center immediately, so our records can be updated to reflect your actual opening date. If you do not contact us and do not file your first return by the due date, you will receive a delinquency notice. There is a minimum penalty for not filing a return, even if no tax is due.

<table>
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<th>Quarterly Filer Example:</th>
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<tbody>
<tr>
<td>Beginning business activity date listed on Form DR-1 is January 15. Business actually begins taxable activity on April 1.</td>
</tr>
<tr>
<td>If the taxpayer did not notify us of the date change, the first return for the January - March collection period would be due April 1 and late after April 20. This return must be filed even though no sales were made during the quarter. If the taxpayer contacted us and the opening date changed to April 1, the first return for the April - June collection period would be due on July 1 and late after July 20.</td>
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Opening Additional Business Locations
If you open additional business locations, you must register each one separately. You can register online; go to the Department’s Internet site at www.myflorida.com/dor and click on e-Services. Persons who do not have Internet access can complete a paper Application to Collect and/or Report Tax in Florida (Form DR-1) for each location. You can obtain Form DR-1 from one of the contacts listed on Page 23. If you are adding properties for commercial rental, you must complete a separate application (DR-1) for each parcel of property.

There are optional tax reporting methods available to owners who have multiple business locations. Ask your local service center representative about consolidated filing or contact Taxpayer Services.

Your Business Location or Mailing Address
If your business location or mailing address changes, you must immediately notify us of the change.

- If you move your business to another location within the same county and you are no longer operating at your old location, you need only to notify us of your new location address. Use the Change of Address or Business Name form included in your coupon book. You must provide a specific street address; a post office box number cannot be used for a business location address.

- If you move your business to a different county, you must re-register (register online or submit Form DR-1).

After the Department processes your address change, we will send you:

- A new Certificate of Registration (with a new sales and use tax certificate number).
- A new Annual Resale Certificate.

Your old sales and use tax certificate number will be cancelled; however, you must file a final return and payment (if any) for the old business location.

Closing, Selling, Or Changing Ownership
If you permanently close or sell your business, you must:

- Immediately notify us by filing the Closing or Sale of Business or Change of Legal Entity form (included in your coupon book). Upon receipt of this form, the Department will cancel your sales and use tax certificate number.
- Destroy your current Annual Resale Certificate.
- File a final return with payment or a “zero” return if no payment is due. The final return must include tax on any inventory not sold.

If you have a change in ownership (e.g., proprietorship to a corporation, adding or deleting partners, etc.), you must submit a new Application to Collect and/or Remit Tax in Florida (DR-1) to re-register your business. Your current account will be cancelled. You must file a final return with payment or a “zero” return if no payment is due. You will receive a new Certificate of Registration (with a new sales and use tax certificate number), Annual Resale Certificate, and coupon book.
If you temporarily close your business, you must contact us with the closing and opening dates. If you have a seasonal business, you must provide us with your opening and closing dates one time. Your account will be reopened each season as a monthly filer.

**Changing Your Filing Frequency**

Although most new businesses are initially set up as quarterly filers, your filing frequency is based upon the amount of sales tax you collect annually. See the “Filing Frequency Limits” chart on Page 13. You will be notified if your filing frequency is changed and the appropriate coupon book will be sent to you. You may request to have your filing frequency reviewed and changed, based upon the requirements for the frequency or special circumstances. Contact Taxpayer Services or your local service center to request a review of your account.

**Estimated Sales Tax Payments**

New dealers and quarterly filers are not normally required to pay estimated sales tax. Only dealers who paid sales and use taxes of $200,000 or more during the state’s prior fiscal year (July 1 through June 30) must make estimated sales tax payments beginning the next calendar year. For more information about estimated sales tax payments, contact Taxpayer Services or your local service center.

**Electronic Filing and Payment**

Florida law requires certain businesses to file returns and pay tax by electronic means. They are:

- Taxpayers who have one account and paid taxes of $30,000 or more during the preceding state fiscal year (July 1- June 30).
- Taxpayers who have two or more accounts with the same federal employer identification number or social security number and paid taxes of $30,000 or more during the preceding state fiscal year.
- Taxpayers who file consolidated tax returns.

If you meet any of these requirements, you will be notified prior to November 1 and must begin filing and paying electronically in January. Even if you do not meet the requirements, you may voluntarily enroll for e-Services.

“E-Services” includes one or more of the following methods of transmitting information, data, or funds: electronic data interchange (EDI), electronic funds transfer (EFT), telephone, Internet, or any other technology designated by the Department.

You can easily file and pay your sales and use tax electronically by using the Department’s free and secure Internet site. Other options for filing by electronic means, such as approved software products, are listed on the site.

To enroll or for more information, go to the Department’s Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) and click on e-Services. Most filers will receive user information immediately upon completion of enrollment. All filers will receive information by mail.
Other Taxes and Fees

Communications Services Tax

The communications services tax is a simplified tax that became effective October 1, 2001, replacing several state and local taxes with a simpler tax structure. The tax is imposed on voice, data, audio, video or any other information or signal, including cable services, that are transmitted by any medium.

Some examples of services subject to this tax are: local, long distance, or toll (but not coin-operated) telephone service; cable television; direct-to-home satellite; mobile communications, including detailed billing charges; private line services; pager and beeper services; telephone charges made by a hotel or motel; facsimiles (fax), when not provided in the course of professional or advertising services; and telex, telegram or teletype services. Services not subject to the tax include: information services (e.g., electronic publishing, web-hosting, or end user 900-number service); Internet access, electronic mail, electronic bulletin board or similar online computer services; pay telephone charges; and the sale or recharge of prepaid calling arrangements.

The communications services tax consists of a state portion, a gross receipts portion, and a local portion. The state portion is 6.8 percent and the gross receipts portion is 2.37 percent, for a total of 9.17 percent. Residential service is exempt from the state portion (6.8 percent) but not the gross receipts portion (2.37 percent). Direct-to-home satellite is taxed at a state portion of 10.8 percent and a gross receipts portion of 2.37 percent, for a total of 13.17 percent. Each local taxing jurisdiction has a specific tax rate. To verify current rates, visit the Department’s Internet site at www.myflorida.com/dor or contact Taxpayer Services. The rates are applied to the total invoice or bill for services and must be itemized and separately stated on customer’s bills.

The communications services tax has its own annual resale certificate separate from the one issued for sales and use tax. The certificate is only used for tax-exempt purchases of communications services that are to be resold.

Communications services tax is reported monthly on the Communications Services Tax Return (DR-700016). Dealers are encouraged to file returns electronically. For more information, visit our Internet site, or contact Taxpayer Services or your local service center.

Corporate Income Tax

Generally, all corporations, associations, or entities doing business, earning income, or existing in Florida are required to file a Florida Corporate Income/Franchise and Emergency Excise Tax Return (F-1120 or F1120A). For more information, visit our Internet site, or contact your local service center or Taxpayer Services.

Gross Receipts Tax

Gross receipts tax is imposed upon sales of electricity or gas (natural or manufactured) for light, heat, or power.

The gross receipts tax rate is 2.5 percent of the provider’s total gross income (receipts) derived from the business activity. The person selling the electricity or gas must pay the tax; however, the tax may be separately stated on the customer’s bill.

Gross receipts tax is remitted on the Gross Receipts Tax Return (DR-133). For more information, contact Taxpayer Services or your local service center.

Intangible Personal Property Tax

Florida’s intangible personal property tax is an annual tax based on the current market value, as of January 1, of intangible personal property owned, managed, or controlled by Florida residents or persons doing business in Florida. Examples of taxable intangible assets include but are not limited to stocks, mutual funds, bonds, loans, money market funds, notes, and interest in limited partnerships registered with the Securities and Exchange Commission. For more information, contact your local service center or Taxpayer Services.
Solid Waste Fees, Tax and Rental Car Surcharge

If your business activity involves selling new tires or selling new or remanufactured batteries, you are subject to solid waste (environmental control) fees. If you sell new tires for use on a motor vehicle, you must remit $1 per new tire at the time of sale. The fee is due whether the tire is sold separately or as a component of the vehicle. The new tire fee must be separately stated on the sales invoice, receipt, or evidence of sale and included in the amount subject to sales tax.

If you operate a dry-cleaning facility or dry drop-off facility, you must remit a gross receipts tax of 2 percent on charges for dry-cleaning or laundering of clothing or other fabrics. However, gross receipts tax is not imposed on coin-operated laundry machines, uniform rentals, linen supply services and laundry done on a wash, dry, and fold basis.

If you sell new or remanufactured batteries for use in motor vehicles (for on- or off-road use), vessels, or aircraft you must remit $1.50 per battery. The fee is due whether the battery is sold separately or as a component of the vehicle, vessel, or aircraft. Separately stating the battery fee on the sales invoice, receipt, or evidence of sale is optional; however, if separately stated, it must be included in the amount subject to sales tax.

If your business activity involves renting or leasing motor vehicles designed to accommodate eight passengers or less, you must include a $2 per day rental car surcharge in the lease or rental price upon which sales tax is computed. The surcharge applies only to the first 30 days of the lease or rental and must be separately listed on the invoice.

Solid waste fees and rental car surcharges are reported on the Solid Waste and Surcharge Return (DR-15SW). For more information, contact Taxpayer Services or your local service center.

Unemployment Tax

Unemployment compensation provides partial, temporary income to workers who lose their jobs through no fault of their own, and are able and available for work. Employers pay Florida unemployment tax as a cost of doing business. Workers do not pay any portion of this tax and employers may not make payroll deductions for it.

Generally, you will be required to report wages and pay unemployment tax if you:

- Paid $1,500 or more in wages within a calendar quarter,
- Have one or more employees for any portion of a day in 20 different weeks in a calendar year, or
- Are liable for federal unemployment tax.

Other conditions apply to agricultural and domestic employers and nonprofit organizations. You may also be liable for this tax if you purchase a liable business (either all or a portion), or if the combination of the employer’s payroll or employment and the payroll or employment of the business purchased meets liability criteria.

Unemployment tax is paid on the first $7,000 of wages paid to each employee per year. Reports are filed and tax is paid quarterly. For more information, contact your local service center or Taxpayer Services.

Visit our Internet site at www.myflorida.com/dor
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

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 or 850-488-6800.

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

For a written reply to your tax questions, write:

Taxpayer Services
Florida Department Of Revenue
1379 Blountstown Hwy
Tallahassee Fl 32304-2716

Mail sales tax payments to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee Fl 32399-0120

To obtain industry-specific brochures, contact the DOR Distribution Center, your local service center, or Taxpayer Services; or visit our Internet site.

To report tax violations, tax fraud, or unregistered dealers, call 800-352-9273 (in Florida) or 850-922-2668 (out of state).

Seminars Offered

Department of Revenue service centers host educational seminars about Florida’s taxes. To get a schedule of upcoming seminars or to register for one:
- Visit us online at www.myflorida.com/dor or
- Call the service center nearest you.

Service Center Locations

<table>
<thead>
<tr>
<th>Service Center Location</th>
<th>Address</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alachua Service Center</td>
<td>14107 US Highway 441 Ste 100 Alachua FL 32615-6930</td>
<td>386-418-4444 (ET)</td>
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<tr>
<td>Clearwater Service Center</td>
<td>Arbor Shoreline Office Park 19337 US Highway 19 N Ste 200 Clearwater FL 33764-3149</td>
<td>727-598-7400 (ET)</td>
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<td>Cocoa Service Center</td>
<td>2428 Clearlake Rd Bldg M Cocoa FL 32922-5731 321-504-0950 (ET)</td>
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<td>Coral Springs Service Center</td>
<td>Florida Sunrise Tower 3111 N University Dr Ste 501 Coral Springs FL 33065-5090 954-346-3000 (ET)</td>
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<td>Daytona Beach Service Center</td>
<td>1821 Business Park Blvd Daytona Beach FL 32114-1230 386-274-6600 (ET)</td>
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<tr>
<td>Fort Myers Service Center</td>
<td>2295 Victoria Ave Ste 270 Fort Myers FL 33901-3871 239-338-2400 (ET)</td>
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<td>Hollywood Service Center</td>
<td>Taft Office Complex 500 N Ridgewood Ave Hollywood FL 33019-4644 954-967-1000 (ET)</td>
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<td>Jacksonville Service Center</td>
<td>921 N Davis St A250 Jacksonville FL 32209-6829 904-359-6070 (ET)</td>
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<td>Key West Service Center</td>
<td>3118 Flagler Ave Key West FL 33304-4602 305-292-6725 (ET)</td>
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<td>Lake City Service Center</td>
<td>1401 W US Highway 98 Ste 100 Lake City FL 32055-6123 386-758-0420 (ET)</td>
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<td>Lakeland Service Center</td>
<td>230 S Florida Ave Ste 101 Lakeland FL 33801-4625 863-499-2260 (ET)</td>
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<td>Leesburg Service Center</td>
<td>1415 S 14th St Ste 103 Leesburg FL 34748-6686 352-315-4770 (ET)</td>
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<td>Maitland Service Center</td>
<td>Ste 160 Maitland Center Parkway Maitland FL 32751-4192 407-475-1200 (ET)</td>
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<td>Miami Service Center</td>
<td>8175 NW 12th St Ste 119 Miami FL 33126-1828 305-470-5001 (ET)</td>
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<td>Naples Service Center</td>
<td>3073 Horseth e Dr S Ste 110 Naples FL 34104-6145 239-434-4858 (ET)</td>
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<td>Orlando Service Center</td>
<td>AmSouth Bank Building 5401 S Kirkman Rd 5th Floor Orlando FL 32819-7911 407-903-7350 (ET)</td>
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<td>Panama City Service Center</td>
<td>703 S 15th St Ste A Panama City FL 32401-2238 850-872-4165 (CT)</td>
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<td>Pensacola Service Center</td>
<td>3670C N L St Pensacola FL 32505-5217 850-595-5170 (CT)</td>
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<td>Port Richey Service Center</td>
<td>6705 Ridge Rd Ste 300 Port Richey FL 34668-6842 727-841-4407 (ET)</td>
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<td>Sarasota Service Center</td>
<td>Sarasota Main Plaza 1991 Main St Ste 240 Sarasota FL 34236-5940 941-361-6001 (ET)</td>
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<td>Tallahassee Service Center</td>
<td>2410 Allen Rd Tallahassee FL 32312-2603 850-488-9719 (ET)</td>
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<td>Tampa Service Center</td>
<td>Ste 100 Tampa FL 33619-1166 813-744-6344 (ET)</td>
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<td>West Palm Beach Service Center</td>
<td>2468 Metrocentre Blvd West Palm Beach FL 33407-3105 561-640-2800 (ET)</td>
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CT—Central Time
ET—Eastern Time

For more information, contact your local service center or call Taxpayer Services at 800-352-3671 or 850-488-6800.