



# Business Owner's

# Guide

*for*

# Sales and Use Tax...

## with general information on

- **Communications Services Tax**
- **Corporate Income Tax**
- **Gross Receipts Tax on Utility Services**
- **Solid Waste Fees & Rental Car Surcharge**
- **Unemployment Tax**

## **This Guide will help you:**

- **Understand your sales and use tax responsibilities.**
- **Complete your sales and use tax returns correctly.**
- **Recognize when you can use or accept an *Annual Resale Certificate* for sales tax.**
- **Identify other tax liabilities you may have.**

## **Did you know?**

- **Anyone can enroll to file and pay tax on our secure Internet site.**
- **We have online tutorials you can take for free at your own pace.**
- **You can subscribe online to receive electronic notices:**
  - **When there are new tax publications.**
  - **For reminders of tax due dates.**
  - **Of proposed rules or rule workshops.**
- **You must file a tax return, even if no tax is due.**

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## Using the Internet to Register, File, and Pay

We make the whole process **quick** and **easy** for you to:

- Register your business online to collect and/or report tax.
- Enroll online to file your tax returns electronically.
- Enroll online to pay your tax electronically.

All of the above activities can be done any time of the day at your convenience. Our Internet site will guide you through an application interview to get your business registered to collect and report tax and help you determine what your tax obligations are. After you have registered your business to collect and/or report tax, you can enroll to file and/or pay your tax electronically. Taxpayers tell us that filing and paying electronically is **fast, simple, and convenient**.

### Resources

If you go to our “**Taxes**” Internet home page, you will find many resources under the Tax Information section. There are links to:

- All the Tax Information Publications (TIPs).
- Online Tutorials.
- Taxpayer education material.

Tutorials on sales and use tax can help you learn Florida tax laws at your own pace and when it's convenient for you. Below is a listing of the sales and use tax tutorials we offer:

- Overview of Sales and Use Tax for Business Owners - We recommend taking this tutorial before you take the other sales and use tax tutorials.
- How to Navigate the Revenue Web Site to e-File and e-Pay Sales and Use Tax (Form DR-15).
- How to Complete Sales and Use Tax Returns.
- How to Estimate and Pay Sales and Use Tax.
- How to Calculate, Collect, and Report Your Local Discretionary Sales Surtax.
- Motor Vehicle Dealers: How to Calculate, Collect, and Report Sales Tax.

**Unemployment tax tutorials** can help you understand your responsibilities as a Florida employer:

- *New* - Unemployment Tax Tutorial for Employers.

If you select the Taxpayer Education link on our home page, you will find:

- Standard Industry Guides.
- Electronic file-and-pay information.

Our **Forms and Publications** page contains many industry-specific brochures on sales and use tax. Each brochure relates to a specific business type.

**Subscribe to our electronic tax publications** to stay up-to-date on tax law changes and get information to help you file your taxes accurately, efficiently, and on time.

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 your tax questions, write:

Taxpayer Services  
Florida Department of Revenue  
Mail Stop 3-2000  
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)

### Information on Additional Business Requirements You or Your Business May Have

#### **Incorporation**

If you do business as a corporation, partnership, or limited liability company (LLC), you must register with the Florida Secretary of State. For more information, visit the Division of Corporations Internet site at: [www.sunbiz.org](http://www.sunbiz.org)

#### **Business “Fictitious” Name**

If your business does not operate as a corporation and you plan to run your business under a name other than your own full name, you will need to register the business with a “fictitious” name. For more information, visit the Secretary of State Internet site at: [www.sunbiz.org](http://www.sunbiz.org)

#### **Business Tax Certificate**

Both the city and county (where your business is located) may require you to get a business tax certificate. Contact your local taxing authority to find out their requirements.

#### **State License**

The State of Florida requires people in many regulated professions, from accountants to yacht and ship brokers, to obtain special licenses or certificates. For more information, visit the Florida Department of Business and Professional Regulation Internet site at: [www.myflorida.com/dbpr](http://www.myflorida.com/dbpr)

#### **Personal Property Tax**

All counties tax the personal property or business equipment of businesses. Call your local county property appraiser or go to their Internet site for more information.

#### **Federal Employee Tax Information**

If you hire employees, you must withhold payroll tax. For more information, visit the Internal Revenue Service Internet site at: [www.irs.gov](http://www.irs.gov)

#### **Federal Employer Identification Number**

All businesses except sole proprietorships with no employees, must register for a federal employer identification number. For more information, visit the Internal Revenue Service Internet site at: [www.irs.gov](http://www.irs.gov)

#### **Federal Income Tax Withholding and Social Security Tax**

Employers must withhold from salaries of their employees for federal tax purposes. They must also pay Social Security taxes. For more information, visit the Internal Revenue Service Internet site at: [www.irs.gov](http://www.irs.gov)

#### **Federal Unemployment Tax**

Most businesses with one or more employees must contribute to a federal fund that pays unemployment insurance to workers who have been laid off. For more information, visit the Internal Revenue Service Internet site at: [www.irs.gov](http://www.irs.gov)

#### **Worker's Compensation**

Companies with four or more employees must pay into a state fund that compensates workers who are injured on the job. For more information, visit the Division of Worker's Compensation Internet site at: [www.myfloridacfo.com](http://www.myfloridacfo.com)

#### **Federal Health Department Information**

If you open, own, or operate a restaurant, hotel, or other food service business, you must comply with health regulations. For more information, visit the Florida Department of Business and Professional Regulation Internet site at: [www.myflorida.com/dbpr](http://www.myflorida.com/dbpr) and call your local county health department.

### **Zoning**

Business owners must make sure that the business they want to conduct is permitted on the property where the business will be located. Call the respective county planning department for zoning information.

### **New Employee Hire Reporting Requirements**

Federal and State law requires employers to report all new/rehired employees who work in the state of Florida to whom the employer anticipates paying earnings. Employees should be reported even if they work only one day and are terminated. This reporting requirement is part of the Personal Responsibility and Work Opportunity Act of 1996. For more information, visit the Internet site:

**<https://newhirereporting.com/fl-newhire>**

### **Florida Department of Agriculture and Consumer Services**

There are various businesses governed by the Florida Department of Agriculture and Consumer Services. Two examples are pawnshops and agricultural dealers. Before starting a small business, check with the Department of Agriculture at their Internet site under the "For Businesses" tab for a complete index of those businesses and more information on the requirements. Their Internet site is: **[www.freshfromflorida.com](http://www.freshfromflorida.com)**

There may be other start-up requirements that your business must comply with. It is the responsibility of the business owner to ensure that all of the start-up requirements are met.

## Frequently Asked Questions

### **Q. When do I begin reporting sales and use tax to the Florida Department of Revenue?**

A. When you need to start reporting your sales and use tax depends on which filing frequency your account is set up for. When a business first registers with the Department, we usually set the account up to file every quarter. The due date of your first quarterly return is based on the date you said that your business first opened on your *Florida Business Tax Application* (Form DR-1), formerly called an *Application to Collect and/or Report Tax in Florida*. Your first quarterly return is due on the 1st day of the month following the quarter you first opened your business. If your tax is not paid by the 20th of that month, it is late. You can find more information in the section, "Filing Returns and Paying Tax" of this publication.

### **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 listed on your *Florida Business Tax Application* (Form DR-1), formerly called an *Application to Collect and/or Report Tax in Florida*, and you have not notified the Department of this change, a return is still due, even if no taxable activity has taken place. More information on this is covered in the section, "Changing Your Business Information" of this publication.

### **Q. Do I have to file a return even if I don't owe any tax?**

A. Yes. Florida law requires a tax return to 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. See the section, "Filing Even if No Tax Is Due" of this publication.

### **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 your 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 and/or paying my tax late?**

A. A taxpayer who files a late return or is late in paying their 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 tax due" return is due. Penalty will also be assessed if the return or payment is submitted on time but is incomplete.

Interest is also due on late payments. Interest is charged at a floating rate that is calculated using a formula set by Florida Statutes. Interest is assessed on the unpaid tax from the date tax is due until the date it is paid. For more information, see the "Filing Late (paying penalty and interest)" section in this publication.

### **Q. Where do I get my sales and use tax returns?**

A. As soon as your sales and use tax account number is assigned, you will be mailed returns unless you signed up to file and pay tax electronically. Your coupon book is personalized by our vendor and should arrive by mail approximately one month after you register. If you have not received your book by then, contact Taxpayer Services or your nearest service center listed at the the end of this publication.

### **Q. May I file my return and pay tax electronically?**

A. You can file returns and pay your taxes by using our free and secure Internet site or, you may purchase software from an approved vendor. A list of approved software vendors is available on our Internet site along with information on enrolling to file and pay tax electronically.

## Definitions

**Bracket system** – The required method (by Florida Statutes) for calculating the amount of tax due on transactions less than whole dollar amounts. All taxable transactions in Florida are taxable at the base rate of 6 percent. Six percent is charged on each whole dollar of price. However, on the amounts in between whole dollar amounts, one must use the appropriate bracket card to determine the correct tax on any partial dollar amounts. See “Total tax rate” definition below and “Calculating Tax” in the “Applying Tax to Sales and Purchases” section of this publication 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, 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. The maximum collection allowance per registered business location for any collection period is \$30.

**Collection allowance election box** – A box on the sales and use tax return that allows a taxpayer to donate their collection allowance to the Educational Enhancement Trust Fund. For more information, see Tax Information Publication (TIP) #06A01-20 on our Internet site.

**Collection period** – The calendar month or months that must be reported on a particular tax return.

**Registered sales and use tax dealer or business** – 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 receipt 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.

**Total tax rate** – The general sales tax rate plus any discretionary sales surtax rate.

**General Sales Tax Rate + Any Discretionary Sales Surtax Rate = Total Tax Rate**

**Note:** For the rental of living accommodations (transient rentals), the applicable local option tourist development tax also applies and must be added to the Total Tax Rate.

**“Zero” return** – A tax return indicating no sales or use tax was collected or due for the collection period. A “zero” return must be filed or telefiled (800-550-6713) on time to avoid penalty.

## Getting Started

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You can register on our Internet site where you will be guided through a step-by-step registration interview that will help you determine your tax obligations. However, if you do not have Internet access, you can complete a paper application (Form DR-1) and either mail it or take it to a service center near you.

After you register with the Department (either online or with a paper application), you will receive by mail, or perhaps you have already received:

- Your *Certificate of Registration* (Form DR-11).
- Your *Annual Resale Certificate* (Form DR-13).
- An initial supply of tax returns (Form DR-15) (If you are using paper forms instead of filing electronically.).
- A *Sales Tax Rate Table* (Form DR-2X).
- A brochure entitled *Beginning Your Relationship with the Florida Department of Revenue* (brochure GT-800054).
- *Discretionary Sales Surtax Information* (Form DR-15DSS).

**Note:** If your business does not open on the date you originally indicated on your *Florida Business Tax Application* (Form DR-1), formerly called an *Application to Collect and/or Report Tax in Florida*, contact your local service center or Taxpayer Services immediately (see “Changing your Business Information” section for additional information and page 27 for service center 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 your 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* (Form DR-15) with a check.
- Keeping complete and accurate records of 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 a minimum of three years.

**Note:** Most local governments also have registration or licensing requirements; contact them before starting business. A list of potential registration or licensing requirements is located at the beginning of this publication.

## Posting Your Certificate of Registration

Your *Certificate of Registration* (Form 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* (Form 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

Within a few days after you register with us by completing a *Florida Business Tax Application* (Form DR-1), formerly called an *Application to Collect and/or Report Tax in Florida*, you will be mailed an information packet and some tax returns.

We will mail your personalized coupon book approximately one month after you register. It will contain all the coupon-size tax returns you need through the end of the current calendar year. If you do not receive your book within five weeks after you register, please contact Taxpayer Services or a service center near you for help in getting your coupon book. You are not excused from your filing requirements because you do not receive tax returns or a coupon book. It is your responsibility to obtain a return if you do not receive one.

When you receive your coupon 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 nearest service center. New coupon books and Annual Resale Certificates are mailed in December of each year to active monthly and quarterly filers who file using paper returns. Electronic filers are not mailed coupon books.

## 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, lease, or license to use commercial property.

- Transient (six months or less) rental of living or sleeping accommodations such as hotel and motel rooms, condominium units, beach or vacation houses, campground sites, and trailer or RV park accommodations.
- Services such as detective or burglar protection services, nonresidential cleaning, and nonresidential pest control.

## Sales Tax Rate

Florida's general sales tax rate is 6 percent. See "Calculating Tax" in this publication for more information. However, other rates may apply based on 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.

Most counties 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 (Local-Option County Tax)

The discretionary sales surtax is a local-option county-imposed tax. Sales tax dealers must collect discretionary sales surtax along with the 6 percent state sales tax and send 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 on collections reported and sent in 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 and surtax information on the back of your tax return.**

### When and at What Rate

#### to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any <b>Florida county</b>	with a discretionary surtax	sells & delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the <b>delivery is made</b>
If a selling dealer located in any <b>Florida county</b>	with or without a discretionary surtax	sells & delivers	into counties <b>with</b> different discretionary surtax rates	surtax is collected at the county rate where the <b>delivery is made</b>
If a selling dealer located in any <b>Florida county</b>	with or without a discretionary surtax	sells & delivers	into counties <b>without</b> a discretionary surtax	surtax is <b>not</b> collected
If an <b>out-of-state</b> selling dealer		sells & delivers	into a Florida county <b>with</b> a discretionary surtax	surtax is collected at the county rate where the <b>delivery is made</b>
If an <b>out-of-state</b> selling dealer		sells & delivers	into a Florida county <b>without</b> a discretionary surtax	surtax is <b>not</b> collected

### **Discretionary Sales Surtax Rate**

The discretionary sales surtax rate varies from county to county. Discretionary sales surtax must be collected when the transaction occurs in, or delivery is into, a county that imposes surtax, and the sale is subject to sales and use tax. Some counties do not impose this tax. Find current discretionary sales surtax rates in Form DR-15DSS on our Internet site. The DR-15DSS is also included with your coupon book package.

**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.

### **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 limit 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 limit 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.

<b>Example:</b>	
<b>\$7,000 dining room set delivered to a county imposing a 1% discretionary sales surtax.</b>	
\$7,000	x 6% = \$420 - state sales tax
\$5,000	x 1% = \$ 50 - county surtax
<b>Total Tax Due = \$470</b>	

### **Discretionary Sales Surtax Rate Changes**

New surtax rates become effective on January 1 of each year and may terminate on December 31 of each year as provided in the local ordinance. The effective expiration dates are listed on Form

DR-15DSS. As a registered sales tax dealer, you are responsible for collecting the correct rate. You should check the effective dates and expiration dates that are listed on Form DR-15DSS to ensure you are collecting tax at the correct rates.

**Remember:** If you are a registered sales tax dealer and sales or use tax applies to a transaction, then the applicable discretionary sales surtax will also apply.

## **Use Tax**

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### **Did you know?**

- **Most businesses have a use tax liability.**
- **The most frequent assessments made in audits involve unreported use tax.**

Use tax is due when taxable goods or services are purchased, tax is not paid at the time of purchase, and the taxable goods or services are used or consumed by the buyer. Sales tax and use tax are very similar in how they apply to a purchase:

- The use tax rate and the discretionary sales surtax rate (local-option county tax) both apply in the same way.
- Use tax and surtax apply 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 and surtax also apply 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.
- Items that are specifically exempt from sales tax are also exempt from use tax.

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 and surtax. Some items commonly purchased from out-of-state retailers that are subject to use tax and surtax are:

- Office supplies.
- Business furniture.
- Computer software and hardware.

Use tax and surtax are 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 roll of tape off the shelf and uses it in the store's register. 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 and surtax. For example, the owner of a clothing store takes a shirt from inventory for personal use. Because the shirt was initially purchased tax-exempt for resale, 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.

### **Local-Option Tourist Development Tax (Transient Rental Tax)**

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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, timeshare resorts, apartments, beach houses, or vacation homes, etc. This tax is often referred to as a 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.

Rentals of living accommodations in migrant labor camps are not subject to this tax.

In many counties that impose a transient rental tax, the dealer is required to report and pay the local-option tourist development tax directly to their local county taxing authority. However, in some counties, the Department 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 send it, contact your local tax collector.

See section 212.03, Florida Statutes, for more information on this tax.

## **Applying Tax to Sales and Purchases**

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### **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. Dealers must maintain documentation to support all exempt transactions for a minimum of three years. Examples of proper documentation are:

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

Items that are specifically 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. We have a list of the nontaxable medical and grocery items posted on our Internet site. Go to the "Forms and Publications" page for sales and use tax and look for *Nontaxable Medical and General Grocery List* (Form DR-46NT).

Federal, state, and local governments and qualifying nonprofit organizations that have been issued a *Consumer's Certificate of Exemption* (Form DR-14), 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 from sales tax, 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 or in between whole dollar amounts, you must use the bracket system to calculate the tax between whole

dollar amounts. Under the bracket system, the actual tax collected may be more than a straight percentage of the total sales made during the collection period. The list of our most used tax rates is posted on our Internet site (Form DR-2X, *Sales Tax Rate Table*) along with individual bracket rate sheets for every rate combination.

<b>Example #1: (based on 6% rate)</b>			
	<i>One Individual Transaction</i>		<i>Tax Collected</i>
<b>Total Sale</b>	<b>\$11.00</b>	<b>Total Tax Due</b>	<b>.66</b>

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

<b>Bracket System at a 6% Rate (use for Example #2)</b>	
<i>Amount of Sale</i>	<i>Tax</i>
.10 - .16	.01
.17 - .33	.02
.34 - .50	.03
.51 - .66	.04
.67 - .83	.05
.84 - 1.09	.06
1.10 - 1.16	.07

<b>Example #2: (using the bracket system at a 6% rate)</b>			
	<i>Ten Individual Transactions</i>		<i>Tax Collected</i>
	1.10		.07
	1.10		.07
	1.10		.07
	1.10		.07
	1.10		.07
	1.10		.07
	1.10		.07
	1.10		.07
	1.10		.07
	1.10		.07
	<b>+ 1.10</b>		<b>+ .07</b>
<b>Total Sales</b>	<b>\$11.00</b>	<b>Total Tax Due</b>	<b>.70</b>

*Ten separate taxable transactions at \$1.10 each equals total sales of \$11.00. Total tax collected equals 70 cents, or 7-cents sales tax for each \$1.10 transaction. The total tax collected (70 cents) is due.*

<b>Example #3</b>	
<i>Joe's convenience store (located in a county with no discretionary sales surtax) had 100 separate taxable sales transactions that cost 69 cents each. Using a 6% bracket card, Joe's collected 5 cents sales tax on each transaction. The total sales tax Joe's collected was \$5.00. Joe's must report and remit the actual amount of tax collected. If Joe's were to use a straight percentage calculation (total taxable sales x tax rate) to calculate the amount of tax collected, the incorrect amount of \$4.14 would result.</i>	
<b>Right:</b>	<b>Actual Tax Collected and Remitted = \$5.00 (\$0.05 x 100)</b>
<b>Wrong:</b>	<b>Calculated Tax Collected = \$4.14 (\$.69 x 100 x .06)</b>

### Collecting Tax

The full amount of sales tax must be collected at the time of the transaction. Sales tax, including any county surtax, 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.

<b>Example:</b>
<i>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.</i>

The collection of tax on real property rentals and transient living accommodations is slightly different than other taxable 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 you collect no payments, you must still file a zero ("0") 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. Refer to our "Use Tax" section 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 or your employees.
- 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.

## Annual Resale Certificate

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**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* (Form 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.

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 or scan and e-mail your certificate to your supplier. Write in your supplier's name and the date.

**Do not give out your original resale certificate.** If you need a replacement, contact Taxpayer Services or your nearest service center.

## 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 on the 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 for resale by providing you with a signed copy of their current *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 keep signed copies of annual resale certificates that you accepted from purchasers until sales tax may no longer be assessed.**

## 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.
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 at 877-FL-RESALE (877-357-3725). You

can also use our Internet verification system to check up to five sales tax numbers at one time ([www.myflorida.com/dor/gta.html](http://www.myflorida.com/dor/gta.html)). You will receive an authorization number valid only for that transaction. Record this number on the sales slip or invoice and keep for your records.

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 upload as many as 50,000 accounts at one time to the Department. For more information, see Rule 12A-1.039 Florida Administrative Code. To use this service, visit our Internet site at [www.myflorida.com/dor/gta.html](http://www.myflorida.com/dor/gta.html)

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.

## Electronic Filing and Payment Requirements

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Florida law **requires** certain businesses to file returns and pay taxes electronically. They are:

- Taxpayers who have one account and paid taxes of \$20,000 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 \$20,000 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 for January. Even if you are not required to file and pay electronically, you may voluntarily enroll for e-Services because of the convenience it offers.

"E-Services" includes any of the following methods of transmitting information, data, or funds:

- Electronic data interchange (EDI).
- Electronic funds transfer (EFT).
- Telephone/tefile.
- Internet.
- Any other technology designated by the Department.

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

Generally, after enrolling successfully, we will provide your user information to you immediately. You will also receive an information package in the mail within 30 days. This package will contain instructions for electronic filing and/or payment, your user information, and a schedule of payment dates.

Internet filing:

- Is fast.
- Is convenient.
- Is secure.
- Supplies proof that you have met filing requirements.
- Checks your math.
- Helps you avoid penalties for common errors.
- Is free. (No fee for basic e-filing. You may wish to purchase software from approved vendors that offer additional features.)

## Electronic Payment Deadlines

Electronic payments **MUST** be initiated no later than 5:00 p.m., ET, on the business day prior to the 20th. Check the current calendar of initiation deadlines for electronic filers (Form DR-659). Returns must be electronically date stamped (submission or transmission date) on or before the 20th. Electronic payments must be submitted on or before the initiation deadlines. Keep your confirmation/trace number or acknowledgment in your records.

## **Filing Returns and Paying Tax**

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### **Filing Frequency**

The sales tax filing frequencies are: monthly, quarterly, semiannual, or annual. Your filing frequency is based on 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 at the end of this section for filing dates and collection periods.

<b>Filing Frequency Limits</b>	
<b>Sales Tax Collected During State Fiscal Year</b>	<b>Return and Payment Filing Requirement</b>
\$100 or less	Annual
\$101 - \$500	Semiannual
\$501 - \$1,000	Quarterly
More than \$1,000	Monthly

If you qualify and would like to change your filing frequency, please contact the Department.

### **When to File Paper Tax Returns**

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.

### **When to File Electronically**

You must submit your return and receive a confirmation number before 5:00 p.m., ET, on the due date. If you submit a return and payment together, you must follow the electronic payment deadlines.

### **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, telefiled, or submitted electronically 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 to the Department.

### **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 sending in your sales and use tax. You may donate your collection allowance to the Educational Enhancement Trust Fund. The fund is used to purchase up-to-date technology for classrooms in local school districts in Florida.

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 donate your collection allowance to education, you should:

- 1) Check the “check box” on each return.
- 2) Leave blank Line 11 of the DR-15 or Line 8 of the DR-15EZ.

**Remember: 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 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 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. Interest rate information (current and historical) is posted on our Internet site and can easily be found by searching for "Current Interest Rates."

**Using the Correct Return**

When using the personalized tax 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 return. When you use a "Taxpayer Copy" to amend a return, be sure to select the return for the same collection period as the return you want to amend. You can also obtain a replacement return from a service center near you or Taxpayer Services.

**Paying Tax Using the US Postal Service**

Tax must be paid in U.S. funds only. Do not send cash in the mail. Use a check or money order 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 payment in cash, you must hand deliver the payment to your nearest service center and obtain a dated receipt.

**Paying Tax Electronically**

You must submit your payment and receive a confirmation number or trace number before 5:00 p.m., ET, on the business day before the date the tax is due. Payment deadlines are listed on the *Florida e-Services Programs Calendar of Due Dates (Form DR-659)*.

**How to File Paper Tax Returns**

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

Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee, Florida 32399-0120

You can also mail or hand-deliver your return and payment to your nearest service center.

<b>Quarterly Filing Chart</b>				
<b>Quarter</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>Collection Period</b>	January - March	April - June	July - September	October - December
<b>Months Included</b>	Jan., Feb., March	April, May, June	July, Aug., Sept.	Oct., Nov., Dec.
<b>Return is Due</b>	April 1	July 1	October 1	January 1
<b>Return is Late After</b>	April 20	July 20	October 20	January 20

**Completing Your Tax Return**

*Here are some basic steps for completing your return, whether you are filing online or with paper. Line-by-line instructions for completing your DR-15 tax return are included with your coupon book.*

**Basic Steps for 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 of your transactions by the type of sale and place the gross sales on the correct line on the front 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. On the front of your return:

- Report most taxable sales and taxable services on Line A. (Examples of taxable services are commercial pest control, commercial cleaning services, and burglar protection and detective services.)
- Report use tax on Line B.
- Report commercial property rentals on Line C.
- Report transient rentals on Line D.
- Report food and beverage vending on Line E.

### 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: Determine the taxable amount.

Calculate the taxable amount of your gross sales by subtracting exempt sales from gross sales.

**Note:** If you are filing the “EZ” version of the *Sales and Use Tax Return* (Form 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. **The 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 using the bracket system on all sales amounts between whole dollars, the actual tax collected may be more than a straight percentage of the taxable amount. See examples of tax calculation using the bracket system in the “Calculating Tax” section.

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 over \$5,000, report 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 taxable services.

- Total sales or purchases not subject to the surtax (exempt).
- Total sales or purchases subject to surtax at a rate **different than** 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 paid 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 Form DR-15, or Line 5 of your Form DR-15EZ.

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 the repossessions or bad debts are written off for federal income tax purposes. Tax must be paid 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.
- Any other deductions allowed by law.

If your deductions exceed the tax due on your return, you can 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.

# Sample Return

## Example

Sam owns an antiques store in Leon County, which has a combined tax rate of 7.5% [6% state rate plus 1.5% discretionary sales surtax (county) rate]. For the quarter ending March 31, Sam sold \$4,500 of antiques to his customers of which \$500 were exempt sales for resale. During this collection period, Sam bought a \$200 computer monitor through the Internet for business use. Sam filed his return for the first quarter (January - March) on April 14. It looked like this. For this return, Sam decided not to donate his collection allowance to the Educational Enhancement Trust Fund.

SALES AND USE TAX RETURN				DR-15
1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Collected	
A. Sales/Services	4,500.00	500.00	4,000.00	305.00
B. Taxable Purchases			200.00	15.00
C. Commercial Rentals				
D. Transient Rentals				
E. Food & Beverage Vending				
5. Total Amount of Tax Collected			320.00	
6. Less Lawful Deductions				
7. Total Tax Due			320.00	
8. Less Est Tax Pd / DOR Cr Memo				
9. Plus Est Tax Due Current Month				
10. Amount Due			320.00	
11. Less Collection Allowance			8.00	
12. Plus Penalty				
13. Plus Interest				
14. Amount Due with Return			312.00	

Florida DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true (sections 92.525(2), 212.12, and 837.06, Florida Statutes).

Sam Taxpayer      4/14/11

Signature of Taxpayer      Date      Signature of Preparer      Date

Telephone Number      Telephone Number

Line 10 minus Line 11

$\$320 \times .025 = \$8.00$

Actual amount of tax collected is more than 7.5% of Taxable Amount

**Discretionary Sales Surtax ( Lines 15(a) through 15(d) )**

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).	
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).	
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).	
15(d). Total Amount of Discretionary Sales Surtax Collected (included in Column 4)	15(d).	\$63.00

## Estimated Sales Tax Payments

Dealers who paid sales and use tax of \$200,000 or more (excluding discretionary sales surtax) during the state's prior fiscal year (July 1 through June 30) must make estimated sales tax payments beginning the next calendar year. The estimated payments

begin with your December return due January of the next calendar year. New dealers and quarterly filers are not normally required to pay estimated sales tax. Estimated sales tax is reported on Line 9 of your DR-15. For more information about estimated sales tax payments, go to our website or contact Taxpayer Services.

Avoid many of the most common filing errors by filing your tax returns and paying your tax electronically. You can use our secure Internet site or purchase software from an approved vendor.

### 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. Inaccurately Computing Tax** – Compute the correct sales tax, including discretionary sales surtax (county tax), if any, using the appropriate bracket card.
- 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 Penalty 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 of \$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 will 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 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 Department 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 (Form F-1120 or Form F-1120A) 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 in this section) to compute taxable sales.
- 2) Subtracting taxable sales from gross receipts to arrive at the amount of tax due.

<b>Sales and Surtax Rate</b>	<b>Amusement Divisor</b>	<b>Food and Beverage Divisor</b>	<b>Other Vended Items Divisor</b>
6.0%	1.040	1.0645	1.0659
6.25%	1.0425	1.06655	1.0683
6.5%	1.045	1.0686	1.0707
6.75%	1.0475	1.0706	1.0727
7.0%	1.050	1.0726	1.0749
7.25%	1.0525	1.07465	1.0770
7.5%	1.055	1.0767	1.0791
7.75%	1.0575	1.0788	1.0812
8.0%	1.0600	1.0808	1.0833

<b>Example</b>
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% equals gross sales. Gross receipts minus gross sales equals tax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax collected.
$\$100 \div 1.045 = \$95.69$ (gross sales)
$\$100 - \$95.69 = \$4.31$ (total tax due, including discretionary sales surtax)
$\$95.69 \times .005 = \$0.48$ [discretionary sales surtax reported on Line 15(d)]

Owners/operators of vending and amusement machines must be registered in each county in which they have vending and amusement machines located.

The machine operator is responsible for sending in 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 a 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 on which the machine is placed. The location owner must collect the tax from the machine owner and send the tax to the Department. 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 have amusement machines at your business location, you must display an *Amusement Machine Certificate* (Form DR-18C), which authorizes the operation of a specified number of machines. The cost of the certificate is \$30 per year for each machine at each location and must be renewed July 1 every year. To obtain certificates, complete an *Application for Amusement Machine Certificate* (Form DR-18).

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.*

Check our Internet site for more information about amusement or vending machines or contact Taxpayer Services. Brochure GT-800020, *Sales and Use Tax on Amusement Machines* and brochure GT-800041, *Sales and Use Tax on Vending Machines* are posted on our Internet site and contain additional information.

## Changing Your Business Information

### Your Business Activity or Opening Date

The beginning date of business activity you listed on your *Florida Business Tax Application* (Form DR-1), formerly called an *Application to Collect and/or Report Tax in Florida*, 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 nearest 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.

#### Quarterly Filer Example:

Beginning business activity date listed on Form DR-1 is January 15. Business actually begins taxable activity on April 1.

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 had contacted us and we changed the opening date to April 1, the first return for the April - June collection period would be due on July 1 and late after July 20.

### Opening Additional Business Locations

If you open additional business locations, you must register each one separately. You can register online on our Internet site. Persons who do not have Internet access can complete a paper *Florida Business Tax Application* (Form DR-1), formerly called an *Application to Collect and/or Report Tax in Florida* for each location. You can obtain Form DR-1 from our Internet site or your nearest service center.

If you are adding properties for commercial rental, you must complete a separate application (Form DR-1) for each parcel of property.

There are optional reporting methods available for owners who have multiple business locations. Call your nearest service center or Taxpayer Services about consolidated filing.

### Your Business Location or Mailing Address

If your business location or mailing address changes, you must notify us immediately. If you move your business to a new location within the same county and you are no longer operating at your old location, you only need to notify us of your new location address. We provide you a form in your coupon book.

We can process the change more quickly if you notify us online. Go to our website and under **"More e-Services"** select **"Change address or account status."** Then, just follow the step-by-step instructions. You must provide a specific street address. **You cannot use a post office box number for a business location address.**

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

- A new *Certificate of Registration* (with the same certificate number but reflecting your new location address).
- A new *Annual Resale Certificate*.
- A new coupon book if you are a paper filer.

Remember, you will receive everything more quickly if you notify us online.

If you move your business to a different county, you must re-register. Complete a **Florida Business Tax Application** (Form DR-1), formerly called an *Application to Collect and/or Report Tax in Florida* or register online. Your old sales and use tax certificate number will be cancelled. Remember, you must file a final return and payment (if any) for the old business location. If you move to a different county, your *Certificate of Registration* will have a new sales and use tax certificate number.

### Closing, Selling, or Changing Ownership

If you permanently close or sell your business, you must:

- Notify us immediately. You can notify us online by going to the **More e-Services** link found on our website. Then click on **"Change address or account status"** and follow the step-by-step instructions on the **Request a Change of Address and/or Change of Status** online application. You can also send us the *Closing or Sale of Business* form (included in your coupon book).
- 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 unsold inventory.

If you have a change in legal entity (e.g., sole proprietorship to a corporation, adding or deleting partners, etc.), you must complete a new **Florida Business Tax Application** (Form DR-1), formerly called an *Application to Collect and/or Report Tax in Florida*. Remember, you can also re-register online. You must file a final return with payment or a “zero” return if no payment is due for your prior business. We will send you:

- A new *Certificate of Registration* (with a new sales and use tax certificate number).
- A new *Annual Resale Certificate*.
- A new coupon book if you are a paper filer.

Remember, you will receive all these items more quickly if you use our online application.

### Reactivate, Inactivate, Temporary Closing, or Seasonal Business

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. You can notify us of business activation dates, temporary closing dates, or seasonal business opening and closing dates most quickly by using our online application at the “**Change address or account status**” link.

### Changing Your Filing Frequency

Most new businesses are set up first as quarterly filers until they have some filing history with us. After a filing history is established, each account is reviewed to determine how much sales tax was collected. Your filing frequency status is based on the total dollar amount of sales tax you collected in the prior fiscal year. This review is used to determine if you should be filing more or less frequently based on the total amount of tax you collected.

The “Filing Frequency Limits” chart found in the “Filing Returns and Paying Tax” section, shows all the dollar ranges for all four filing frequencies (annual, semiannual, quarterly, and monthly filers). If we determine that your filing frequency should be changed, you will be notified by mail and sent the appropriate forms. If you would like to change your filing frequency, please contact us by calling Taxpayer Services or your nearest service center.

Taxpayer Services or your nearest service center will review your account information to determine if a change in filing frequency can be made. If your filing frequency is changed and you file paper returns, the Department will provide you with the returns you need for your new filing frequency.

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## Other Taxes and Fees

### Communications Services Tax

The communications services tax is imposed on voice, data, audio, video, or any other information or signal. This tax includes cable services which 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 tax rate for the state portion is 6.65 percent. The total tax rate for the gross receipts portion is 2.52 percent, which is composed of .15 percent and 2.37 percent. The combined state and gross receipts tax portion is 9.17 percent. Communications services sold to a residential household are exempt from the 6.65 percent state portion and the .15 percent gross receipts portion. Residential service is subject to the 2.37 percent gross receipts and local tax portions.

Mobile telephone, cable, and direct-to-home satellite services are fully taxable, even if provided to a residence. 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 tax rate of 13.17 percent. Each local taxing jurisdiction has a specific tax rate.

While the state and gross receipts tax rates stay fairly constant, local rates can and do change frequently. To verify current rates, visit our Internet site. The rates are applied to the total invoice or bill for services and must be itemized and separately stated on customers' bills.

The communications services tax has its own annual resale certificate. It is separate from the annual resale certificate 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* (Form DR-700016). Dealers are encouraged to file returns electronically. More information on this tax and your electronic filing and payment options are available on our Internet site.

### 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* (Form F-1120 or Form F-1120A). Sole proprietorships, individuals, estates of decedents, and testamentary trusts are exempted and do not have to file a return.

A limited liability company (LLC), classified as a **corporation** for Florida and federal income tax purposes, must file a Florida corporate income tax return. An LLC, classified as a **partnership** for Florida and federal income tax purposes, must file a *Florida Partnership Information Return* (Form F-1065) if one or more of its owners is a corporation. In addition, the corporate owner of an LLC that is classified as a partnership for Florida and federal income tax purposes must file a Florida corporate income tax return. A single member LLC, disregarded for Florida and federal income tax purposes, does not have to file a separate Florida corporate income tax return. However, the income of the company is not exempt from tax if a corporation owns the company, whether directly or indirectly. In this case, the corporation must file Florida Form F-1120 reporting its own income, and the income of the single member LLC.

S Corporations and tax-exempt organizations are usually not required to file a Florida corporate income tax return if they do not have federal taxable income. However, if they have federal taxable income, they must then file a Florida corporate income tax return and pay any tax due.

The corporate income tax rate is 5.5 percent of a corporation's Florida net income. Generally, the Florida corporate income tax return is due on or before the first day of the fourth month following the close of the taxable year **or** the 15th day following the due date, without extension, for the filing of the related federal return, whichever is later.

More information on this tax and your electronic filing and payment options are available on our Internet site.

### Gross Receipts Tax on Utility Services

Gross receipts tax is imposed on "distribution companies" that sell, deliver, or transport natural gas, manufactured gas, or electricity (utility services) to retail consumers in Florida.

The gross receipts tax rate is 2.5 percent of the distribution company's gross receipts received on its sale, delivery, or transportation of utility services. The distribution company 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* (Form DR-133). More information on this tax and your electronic filing and payment options are available on our Internet site.

### Solid Waste Fees and Rental Car Surcharge

If your business activity involves selling new tires or 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 pay **\$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 sell **new or remanufactured batteries** for use in motor vehicles (for on-road or off-road use), vessels, or aircraft you must pay **\$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 you operate a **dry-cleaning facility or dry drop-off facility**, you must pay 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 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 rental or lease price on which sales tax is computed. The surcharge applies only to the first 30 days of the rental or lease and must be separately listed on the invoice.

Solid waste fees and rental car surcharges are reported on the *Solid Waste and Surcharge Return* (Form DR-15SW). More information about solid waste fees and rental car surcharges and electronic file-and-pay options are available on our Internet site.

### 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. Reports (UCT-6) are filed and tax is paid quarterly.

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.
- 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).

The tax rate for new employers is .0270 (2.7 percent). Employers pay unemployment tax on the first \$7,000 of wages paid to each employee per year through 2011. Beginning January 1, 2012, the first \$8,500 of wages is subject to unemployment tax.

When a business is transferred, the successor may consider wages paid to an employee by the predecessor when determining the taxable wage figure. The wages of employees who work in another state and are transferred to Florida are counted when calculating taxable wages reportable to Florida. More information on unemployment tax can be found on our Internet site or see publication GT-800002.

### Taxpayer Rights Advocate

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The Taxpayer Rights Advocate is available to help you with issues regarding tax administration. The advocate's role is to facilitate the resolution of problems that have not been resolved through normal administrative channels, including complaints regarding unsatisfactory treatment by Department employees. However, this process shall not be used to contest the merits of a tax liability or as a substitute for informal protest procedures or normal administrative or judicial proceedings for the review of a tax assessment, collection action, or refund denial.

If you have a problem you feel is not being handled fairly or is taking too long to resolve, or if you believe the Department's normal procedures are not working, contact the Taxpayer Rights Advocate at 850-617-8168.



## Discretionary Sales Surtax Information

This document contains the discretionary sales surtax rates for 2011. Please **check** the rates for each county in which you sell, use, or deliver taxable goods or services.

**Please see the back of this form for a list of specific counties that have changes for 2011.**

It is each dealer's responsibility to verify the rates for 2011 and to collect and send in the correct discretionary sales surtax on each taxable sale that is subject to surtax. The amount of surtax we distribute to each county is based on where the selling dealer is located and the proper completion of the surtax information on the sales and use tax return. If you have questions, please visit our Internet site or call us.

### Discretionary Sales Surtax Rates for 2011 (as of November 2, 2010)

COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE	COUNTY	TOTAL SURTAX RATE	EFFECTIVE DATE	EXPIRATION DATE
<b>Alachua</b>	<b>.25%</b>	<b>Jan 1, 2005</b>	<b>Dec 2011</b> ←	Lafayette	1%	Sep 1, 1991	None
Baker	1%	Jan 1, 1994	None	Lake	1%	Jan 1, 1988	Dec 2017
<b>Bay</b>	<b>.5%</b>	<b>Jan 1, 2011</b>	<b>Dec 2020</b>	Lee	None		
Bradford	1%	Mar 1, 1993	None	Leon	1.5% (1%) (.5%)	Dec 1, 1989 Jan 1, 2003	Dec 2019 Dec 2012
Brevard	None			Levy	1%	Oct 1, 1992	None
Broward	None			Liberty	1%	Nov 1, 1992	None
Calhoun	1.5% (1%) (.5%)	Jan 1, 2009 Jan 1, 2009	None Dec 2018	Madison	1.5% (1%) (.5%)	Aug 1, 1989 Jan 1, 2007	None None
Charlotte	1%	Jan 1, 2009	Dec 2014	Manatee	.5%	Jan 1, 2003	Dec 2017
Citrus	None			Marion	None		
Clay	1%	Feb 1, 1990	Dec 2019	<b>Martin</b>	<b>.5%</b>	<b>Jan 1, 2007</b>	<b>Dec 2011</b> ←
Collier	None			Miami-Dade	1% (.5%) (.5%)	Jan 1, 1992 Jan 1, 2003	None None
Columbia	1%	Aug 1, 1994	None	Monroe	1.5% (1%) (.5%)	Nov 1, 1989 Jan 1, 1996	Dec 2018 Dec 2015
Dade	See Miami-Dade for rates.			Nassau	1%	Mar 1, 1996	None
De Soto	1%	Jan 1, 1988	None	Okaloosa	None		
Dixie	1%	Apr 1, 1990	Dec 2029	Okeechobee	1%	Oct 1, 1995	None
Duval	1% (.5%) (.5%)	Jan 1, 1989 Jan 1, 2001	None Dec 2030	Orange	.5%	Jan 1, 2003	Dec 2015
Escambia	1.5% (1%) (.5%)	Jun 1, 1992 Jan 1, 1998	Dec 2017 Dec 2017	Osceola	1%	Sep 1, 1990	Aug 2025
Flagler	1% (.5%) (.5%)	Jan 1, 2003 Jan 1, 2003	Dec 2012 Dec 2012	<b>Palm Beach</b>	<b>None</b>		
Franklin	1%	Jan 1, 2008	None	Pasco	1%	Jan 1, 2005	Dec 2014
Gadsden	1.5% (1%) (.5%)	Jan 1, 1996 Jan 1, 2009	None Dec 2038	Pinellas	1%	Feb 1, 1990	Dec 2019
Gilchrist	1%	Oct 1, 1992	None	Polk	1% (.5%) (.5%)	Jan 1, 2004 Jan 1, 2005	Dec 2018 Dec 2019
Glades	1%	Feb 1, 1992	Dec 2021	Putnam	1%	Jan 1, 2003	Dec 2017
Gulf	1%	Jan 1, 2010	None	St. Johns	None		
Hamilton	1%	Jul 1, 1990	Dec 2019	St. Lucie	.5%	Jul 1, 1996	Dec 2026
Hardee	1%	Jan 1, 1998	None	Santa Rosa	.5%	Oct 1, 1998	Dec 2018
Hendry	1%	Jan 1, 1988	None	Sarasota	1%	Sep 1, 1989	Dec 2024
Hernando	.5%	Jan 1, 2005	Dec 2014	<b>Seminole</b>	<b>1%</b>	<b>Jan 1, 2002</b>	<b>Dec 2011</b> ←
Highlands	1%	Nov 1, 1989	Oct 2019	Sumter	1%	Jan 1, 1993	None
Hillsborough	1% (.5%) (.5%)	Dec 1, 1996 Oct 1, 2001	Nov 2026 None	Suwannee	1%	Jan 1, 1988	None
Holmes	1%	Oct 1, 1995	Dec 2013	Taylor	1%	Aug 1, 1989	Dec 2029
Indian River	1%	Jun 1, 1989	Dec 2019	Union	1%	Feb 1, 1993	None
Jackson	1.5% (1%) (.5%)	Jun 1, 1995 Jul 1, 1996	Dec 2025 Dec 2015	Volusia	.5%	Jan 1, 2002	Dec 2016
Jefferson	1%	Jan 1, 1988	None	Wakulla	1%	Jan 1, 1988	Dec 2017
				Walton	1%	Feb 1, 1995	None
				Washington	1%	Nov 1, 1993	None

Each county that has a new surtax levy or extension is indicated in bold. Any county that has a surtax that expires in 2011 is also in bold and has an ← beside the expiration date.

## 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**

1821 Business Park Blvd  
Daytona Beach FL 32114-1230  
386-274-6600 (ET)

**Fort Myers Service Center**

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

**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**

1415 S 14th St Ste 103  
Leesburg FL 34748-6686  
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**

## Out-of-State Service Centers

**Atlanta Service Center**

Ste 450  
180 Interstate North Pkwy SE  
Atlanta GA 30339-2190  
770-858-3080 (ET)

**Chicago Service Center**

4415 W Harrison St Ste 448  
Hillside IL 60162-1906  
708-449-8282 (CT)

**Dallas Service Center**

4425 W Airport Freeway Ste 575  
Irving TX 75062-5857  
972-570-1070 (CT)

**Houston Branch Office**

1415 N Loop W Ste 1190  
Houston TX 77008-1660  
713-864-1286 (CT)

**Los Angeles Service Center**

2390 E Orangewood Ave Ste 325  
Anaheim CA 92806-6158  
714-704-1540 (PT)

**New York Service Center**

3 Garret Mountain Plz Ste 301  
Woodland Park NJ 07424-3352  
973-278-2811 (ET)

**Pittsburgh Service Center**

9000 Brooktree Rd Ste 200  
Wexford PA 15090-9288  
724-940-1880 (ET)

**CT—Central Time****ET—Eastern Time****PT—Pacific Time**



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