



Application for Collective Registration for Short-Term Rental of Living or Sleeping Accommodations

DR-1C
R. 02/17

Purpose of Application: This application allows an agent (or representative, or management company) to register multiple, separately owned properties located in a single county for the purpose of collecting sales and use tax on short-term rentals of living or sleeping accommodations. The accommodations must be properties for which the agent collects taxable rent on each owner's behalf. **This application cannot be used to register commercial rental property.**

Short-term Rental: Renting, leasing, letting, or granting licenses to others to use living or sleeping accommodations for periods of six months or less.

Written Agreement Required: The agent must maintain on file a written agreement with the property owner to register on the owner's behalf. A suggested format of the written agreement is provided on the next page.

Agent Must be Registered in Each County: The agent must have a sales and use tax certificate number for each county in which living or sleeping accommodations are located, and for which the agent collects taxable rent. To obtain certificates for additional counties, agents must submit a *Florida Business Tax Application* (Form DR-1).

One County Per Application: Properties listed on a single application must be located in the same county. To register properties in more than one county, a separate application must be used for each county.

Property Owner Information: Because the property owner is ultimately responsible for the tax collected, all information about the property owner is required. The agent may attach a schedule instead of completing the "Individual Property Location Information" sections. The schedule must contain the same information as is required on this application. A sales and use tax registration number will be issued for each property in the owner's name. The certificate for each property will be mailed to the agent. A letter of notification containing the property's certificate number will be mailed to the property owner. Time-share unit registrations will be issued in the name of the agent. Include only the unit number or other designation. The agent will be considered the owner.

*** Property Owner's Federal Identification Number:** Depending on the type of ownership, a Federal Employer Identification Number (FEIN), Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN) is required. SSNs are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our website at www.floridarevenue.com and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

**** Registration Fee:** A \$5.00 registration fee is required for each property or time-share unit location included in this application. If the property owner has an existing certificate number for the property location, the fee is not required. Enter the complete certificate number in the appropriate box of the "Individual Property Location Information" section.

Where to Apply: Mail the completed application and applicable registration fees to the office listed below, or deliver to any Department of Revenue Taxpayer Service Center. To see a list of all service center locations, go to the "TAXES" page on our website and select "Find Your Local Service Center" under "Taxes Quick Links" or scan the code below.

Mail to:

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

For a list of Department of Revenue
Taxpayer Service Centers, scan this code:



Suggested format for rental property written agreement:

I, _____ hereby authorize _____
(Name of Property or Time-Share Period Owner) (Name of Agent, Representative, or Management Company)

to act as my agent to rent, lease, let, or grant a license to others to use my described property (properties) or time-share period (periods) located at _____,

and to register to charge, collect, and remit sales tax levied under Chapter 212, Florida Statutes (F.S.), to the Department of Revenue. I acknowledge that, by renting, leasing, letting, or offering a license to others to use any transient accommodations, as defined in Rule 12A-1.061, Florida Administrative Code (F.A.C.), I am exercising a taxable privilege under Chapter 212, F.S., and as such acknowledge that I am ultimately liable for any sales tax due the State of Florida on such rentals, leases, lets, or licenses to use. I fully understand that should the State be unable to collect any taxes, penalties, and interest due from the rental, lease, let, or license to use my property, a warrant for such uncollected amount will be issued and becomes a lien against my property until satisfied.

Signature of Property Owner/Lessor

Signature of Agent, Representative, or Management Company