



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

DR-1C
R. 02/08

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 an *Application to Collect and/or Report Tax in Florida* (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. Social Security Numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social Security Numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records.

**** 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 or deliver the completed application and applicable registration fees to any Department of Revenue Taxpayer Service Center listed on the following page, or the office listed below. All offices are open Monday through Friday, 8 a.m. - 5 p.m., local time.

Account Management
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0100

Florida Department of Revenue Taxpayer 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)

Hollywood Service Center
Taft Office Complex
6565 Taft St Ste 300
Hollywood FL 33024-4044
954-967-1000 (ET)

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

Key West Service Center
3106 Flagler Ave
Key West FL 33040-4602
305-292-6725 (ET)

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

Lakeland Service Center
230 S Florida Ave Ste 101
Lakeland FL 33801-4625
863-499-2260 (ET)

Leesburg Service Center
1415 S 14th St Ste 103
Leesburg FL 34748-6686
352-315-4470 (ET)

Maitland Service Center
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)

Orlando Service Center
Regions Bank Building
5401 S Kirkman Rd 5th Floor
Orlando FL 32819-7911
407-903-7350 (ET)

Panama City Service Center
703 W 15th St Ste A
Panama City FL 32401-2238
850-872-4165 (CT)

Pensacola Service Center
3670C N L St
Pensacola FL 32505-5217
850-595-5170 (CT)

Port Richey Service Center
6709 Ridge Rd Ste 300
Port Richey FL 34668-6842
727-841-4407 (ET)

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

Tallahassee Service Center
2410 Allen Rd
Tallahassee FL 32312-2603
850-488-9719 (ET)

Tampa Service Center
Ste 100
6302 E Martin Luther King Blvd
Tampa FL 33619-1166
813-744-6344 (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

Suggested format for rental property written agreement:

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



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

**DR-1C
R. 02/08**

Agent/Representative/Management Company Sales and Use Tax Registration Information

Name of Agent, Representative or Management Company	Agent's Certificate Number for this County	County Name
Mailing Address	City	State ZIP Code
Name of Contact Person	Signature of Agent	Date
Contact Person's Telephone Number	Agent's Name Printed or Typed	
Number of individual properties included in this application that are not already registered **	Registration Fee Amount Enclosed x \$5.00 = \$ _____	

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)	Property Owner's SSN, FEIN or ITIN*	Beginning Date of Management Agreement
Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Business Trust <input type="checkbox"/> Non-Business Trust <input type="checkbox"/> Estate		
Street Address of Property	City	County ZIP Code
Property Owner's Mailing Address	City	State ZIP Code Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here ** ____ - _____ - ____	DOR USE ONLY	

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)	Property Owner's SSN, FEIN or ITIN*	Beginning Date of Management Agreement
Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Business Trust <input type="checkbox"/> Non-Business Trust <input type="checkbox"/> Estate		
Street Address of Property	City	County ZIP Code
Property Owner's Mailing Address	City	State ZIP Code Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here ** ____ - _____ - ____	DOR USE ONLY	

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)	Property Owner's SSN, FEIN or ITIN*	Beginning Date of Management Agreement
Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Business Trust <input type="checkbox"/> Non-Business Trust <input type="checkbox"/> Estate		
Street Address of Property	City	County ZIP Code
Property Owner's Mailing Address	City	State ZIP Code Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here ** ____ - _____ - ____	DOR USE ONLY	

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

(Copy this page for additional sheets) Page _____

Name of Agent, Representative or Management Company	Agent's Certificate Number for this County	County Name
---	--	-------------

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)	Property Owner's SSN, FEIN or ITIN*	Beginning Date of Management Agreement
Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Business Trust <input type="checkbox"/> Non-Business Trust <input type="checkbox"/> Estate		
Street Address of Property	City	County ZIP Code
Property Owner's Mailing Address	City State ZIP Code	Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here ** ____ - _____ - ____	DOR USE ONLY	

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)	Property Owner's SSN, FEIN or ITIN*	Beginning Date of Management Agreement
Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Business Trust <input type="checkbox"/> Non-Business Trust <input type="checkbox"/> Estate		
Street Address of Property	City	County ZIP Code
Property Owner's Mailing Address	City State ZIP Code	Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here ** ____ - _____ - ____	DOR USE ONLY	

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)	Property Owner's SSN, FEIN or ITIN*	Beginning Date of Management Agreement
Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Business Trust <input type="checkbox"/> Non-Business Trust <input type="checkbox"/> Estate		
Street Address of Property	City	County ZIP Code
Property Owner's Mailing Address	City State ZIP Code	Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here ** ____ - _____ - ____	DOR USE ONLY	

Individual Property Location Information

Check this box if this property is a time-share unit.

Name of Property Owner (or time-share unit number/designation)	Property Owner's SSN, FEIN or ITIN*	Beginning Date of Management Agreement
Type of Ownership <input type="checkbox"/> Sole Proprietor <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Limited Liability Company <input type="checkbox"/> Business Trust <input type="checkbox"/> Non-Business Trust <input type="checkbox"/> Estate		
Street Address of Property	City	County ZIP Code
Property Owner's Mailing Address	City State ZIP Code	Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here ** ____ - _____ - ____	DOR USE ONLY	