

Business Partner Number

6318521

Use this number when contacting the Department. Do **not** use this number for resale purposes.

CARING TRANSITIONS OF SARASOTA
RELOCATION & ESTATE SERVICES, LLC.
ATTN RAYMOND NEFF
PO BOX 460
SARASOTA FL 34230-0460

Local Option Tax Rates

Florida law authorizes counties to levy a number of local option taxes, including discretionary sales surtaxes and local taxes on transient rentals. The *Discretionary Sales Surtax Information* (Form DR-15DSS) and *Local Option Transient Rental Tax Rates* (Form DR-15TDT) provide the local option tax rates for each county and are available at floridarevenue.com/forms in the Sales and Use Tax section.

Discretionary sales surtaxes are reported and paid to the Department of Revenue. However, counties imposing a local option tax on transient rentals elect whether to collect the local transient rental tax or for the Department of Revenue to collect the tax.

Many counties have elected to collect their local option transient rental taxes. **Owners of transient rental property should contact your county taxing agency to determine if your county imposes local option transient rental taxes and if you are required to report and pay these local option taxes directly to your county taxing agency or to the Department of Revenue.**

- **If your county locally administers transient rental taxes, owners of transient rental property will remit two forms.** The local option transient rental taxes will be remitted to the county on one form and the state 6% sales and use tax, plus any local discretionary sales surtax, will be remitted to the Department on your sales and use tax return.
- **If the Department of Revenue administers transient rental taxes for the county,** owners of transient rental property will report the state 6% sales and use tax, plus any local option taxes (transient rental taxes and local discretionary sales surtax), on your sales and use tax return.

To download or print additional copies of your Annual Resale Certificate, visit floridarevenue.com/taxes/printcertificate.

Florida Annual Resale Certificate

Your *Florida Annual Resale Certificate for Sales Tax* (Annual Resale Certificate) allows you or your representatives to buy or rent property or services tax exempt when the property or service is resold or re-rented. You **may not** use your Annual Resale Certificate to make tax-exempt purchases or rentals of property or services that will be used by your business or for personal purposes. Florida law provides for criminal and civil penalties for fraudulent use of an Annual Resale Certificate.

As a seller, you must document each tax-exempt sale for resale using one of three methods. You can use a different method each time you make a tax-exempt sale for resale.

1. Obtain a copy (paper or electronic) of your customer's current Annual Resale Certificate.
2. For each sale, obtain a transaction authorization number using your customer's Annual Resale Certificate number.
3. Each calendar year, obtain annual vendor authorization numbers for your regular customers using their Annual Resale Certificate numbers.

Online: Visit floridarevenue.com/taxes/certificates

Phone: 877-357-3725 and enter your customer's Annual Resale Certificate number

Mobile App: Available for iPhone, iPad, and Android devices



Certificate of Registration

DR-11
R. 10/22

Issued Pursuant to Chapter 212, Florida Statutes

68-8018911128-1	10/21/22
Certificate Number	Registration Effective Date

This certifies that

CARING TRANSITIONS OF SARASOTA
RELOCATION & ESTATE SERVICES, LLC.
1233 2ND ST
SARASOTA FL 34236-5506

has met the sales and use tax registration requirements for the business location stated above and is authorized to collect and remit tax as required by Florida law. This certificate is non-transferable.



**This is your Sales & Use Tax Certificate of Registration.
Detach and Post in a Conspicuous Place.**



Notify the Department immediately if you change your:

- business name;
- mailing address;
- location address within the same county; or
- close or sell your business.

You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

Submit a new registration (online or paper) when you:

- move your business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.



**Below is your Florida Annual Resale Certificate for Sales Tax.
New dealers who register after mid-October are issued annual resale certificates that expire on December 31 of the following year.
These certificates are valid immediately.**



DR-11R, R. 10/22



2023 Florida Annual Resale Certificate for Sales Tax

DR-13
R. 10/22

This Certificate Expires on December 31, 2023

Business Name and Location Address
CARING TRANSITIONS OF SARASOTA
RELOCATION & ESTATE SERVICES, LLC.
1233 2ND ST
SARASOTA FL 34236-5506

Certificate Number
68-8018911128-1

By extending this certificate or the certificate number to a selling dealer to make eligible purchases of taxable property or services exempt from sales tax and discretionary sales surtax, the person or business named above certifies that the taxable property or services purchased or rented will be resold or re-rented for one or more of the following purposes:

- Resale as tangible personal property
- Re-rental as commercial real property
- Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing
- Re-rental as tangible personal property
- Incorporation into tangible personal property being repaired
- Re-rental as transient rental property
- Resale of services

Florida law provides for criminal and civil penalties for fraudulent use of a Florida Annual Resale Certificate.



Discretionary Sales Surtax Information for Calendar Year 2022

- A county with more than one surtax is shaded in gray.
- A new, revised, extended, or expiring surtax is printed in bold.

County	Total Surtax Rate		Effective Date	Expiration Date	County	Total Surtax Rate		Effective Date	Expiration Date
Alachua	1%	(.5%)	Jan 1, 2017	Dec 31, 2024	Lafayette	1%		Sep 1, 1991	None
		(.5%)	Jan 1, 2019	Dec 31, 2030	Lake	1%		Jan 1, 1988	Dec 31, 2032
Baker	1%		Jan 1, 1994	None	Lee	.5%		Jan 1, 2019	Dec 31, 2028
Bay	1%	(.5%)	Jan 1, 2011	Dec 31, 2030	Leon	1.5%	(1%)	Dec 1, 1989	Dec 31, 2039
		(.5%)	Jan 1, 2017	Dec 31, 2026			(.5%)	Jan 1, 2003	Dec 31, 2027
Bradford	1%		Mar 1, 1993	None	Levy	1%		Oct 1, 1992	None
Brevard	1%	(.5%)	Jan 1, 2015	Dec 31, 2026	Liberty	1.5%	(1%)	Nov 1, 1992	None
		(.5%)	Jan 1, 2017	Dec 31, 2026			(.5%)	Jan 1, 2017	Dec 31, 2026
Broward	1%		Jan 1, 2019	Dec 31, 2048	Madison	1.5%	(1%)	Aug 1, 1989	None
Calhoun	1.5%	(1%)	Jan 1, 1993	None			(.5%)	Jan 1, 2007	None
		(.5%)	Jan 1, 2009	Dec 31, 2028	Manatee	1%	(.5%)	Jan 1, 2003	Dec 31, 2032
Charlotte	1%		Apr 1, 1995	Dec 31, 2026			(.5%)	Jan 1, 2017	Dec 31, 2031
Citrus	None				Marion	1%		Jan 1, 2017	Dec 31, 2024
Clay	1.5%	(1%)	Feb 1, 1990	Dec 31, 2039	Martin	.5%		Jan 1, 2019	Dec 31, 2025
		(.5%)	Jan 1, 2021	Dec 31, 2050	Miami-Dade	1%	(.5%)	Jan 1, 1992	None
Collier	1%		Jan 1, 2019	Dec 31, 2025			(.5%)	Jan 1, 2003	None
Columbia	1%		Aug 1, 1994	None	Monroe	1.5%	(1%)	Nov 1, 1989	Dec 31, 2033
DeSoto	1.5%	(1%)	Jan 1, 1988	None			(.5%)	Jan 1, 1996	Dec 31, 2025
		(.5%)	Jan 1, 2015	Dec 31, 2035	Nassau	1%		Mar 1, 1996	None
Dixie	1%		Apr 1, 1990	Dec 31, 2029	Okaloosa	1%	(.5%)	Jan 1, 2019	Dec 31, 2028
Duval	1.5%	(.5%)	Jan 1, 1989	None			(.5%)	Jan 1, 2021	Dec 31, 2030
		(.5%)	Jan 1, 2001	Dec 31, 2030	Okeechobee	1%		Oct 1, 1995	None
		(.5%)	Jan 1, 2021	Dec 31, 2035	Orange	.5%		Jan 1, 2003	Dec 31, 2025
Escambia	1.5%	(1%)	Jun 1, 1992	Dec 31, 2028	Osceola	1.5%	(1%)	Sep 1, 1990	Aug 31, 2025
		(.5%)	Jan 1, 1998	Dec 31, 2027			(.5%)	Jan 1, 2017	Dec 31, 2036
Flagler	1%	(.5%)	Jan 1, 2003	Dec 31, 2022	Palm Beach	1%		Jan 1, 2017	Dec 31, 2026
		(.5%)	Jan 1, 2013	Dec 31, 2032	Pasco	1%		Jan 1, 2005	Dec 31, 2024
Franklin	1%		Jan 1, 2008	None	Pinellas	1%		Feb 1, 1990	Dec 31, 2029
Gadsden	1.5%	(1%)	Jan 1, 1996	None	Polk	1%	(.5%)	Jan 1, 2004	Dec 31, 2033
		(.5%)	Jan 1, 2009	Dec 31, 2038			(.5%)	Jan 1, 2005	Dec 31, 2044
Gilchrist	1%		Oct 1, 1992	None	Putnam	1%		Jan 1, 2003	Dec 31, 2032
Glades	1%		Jan 1, 2022	Dec 31, 2031	St. Johns	.5%		Jan 1, 2016	Dec 31, 2025
Gulf	1%		Jan 1, 2010	None	St. Lucie	1%	(.5%)	Jul 1, 1996	Dec 31, 2026
Hamilton	1%		Jul 1, 1990	Dec 31, 2029			(.5%)	Jan 1, 2019	Dec 31, 2028
Hardee	1%		Jan 1, 1998	None	Santa Rosa	1%	(.5%)	Oct 1, 1998	Dec 31, 2028
Hendry	1%		Jan 1, 1988	None			(.5%)	Jan 1, 2017	Dec 31, 2026
Hernando	.5%		Jan 1, 2016	Dec 31, 2025	Sarasota	1%		Sep 1, 1989	Dec 31, 2024
Highlands	1.5%	(1%)	Nov 1, 1989	Dec 31, 2033	Seminole	1%		Jan 1, 2015	Dec 31, 2024
		(.5%)	Jan 1, 2017	Dec 31, 2036	Sumter	1%		Jan 1, 1993	None
Hillsborough	1.5%	(.5%)	Dec 1, 1996	Nov 30, 2026	Suwannee	1%		Jan 1, 1988	None
		(.5%)	Oct 1, 2001	None	Taylor	1%		Aug 1, 1989	Dec 31, 2037
		(.5%)	Jan 1, 2019	Dec 31, 2028	Union	1%		Feb 1, 1993	None
Holmes	1.5%	(1%)	Oct 1, 1995	Dec 31, 2028	Volusia	.5%		Jan 1, 2002	Dec 31, 2031
		(.5%)	Jan 1, 2021	Dec 31, 2026	Wakulla	1%		Jan 1, 1988	Dec 31, 2037
Indian River	1%		Jun 1, 1989	Dec 31, 2034	Walton	1%		Feb 1, 1995	None
Jackson	1.5%	(1%)	Jun 1, 1995	Dec 31, 2025	Washington	1.5%	(1%)	Nov 1, 1993	None
		(.5%)	Jul 1, 1996	Dec 31, 2025			(.5%)	Jan 1, 2019	Dec 31, 2028
Jefferson	1%		Jun 1, 1988	None					

For 2022, the following counties have surtax rate changes:

Glades

1% Total Surtax Rate

- **New** 1% small county surtax begins 1/1/2022 and expires 12/31/2031.
- 1% local government infrastructure surtax expired 12/31/2021.

Santa Rosa

1% Total Surtax Rate

- Current .5% local government infrastructure surtax is **extended** and expires 12/31/2026.
- Current .5% school capital outlay surtax remains in effect and expires 12/31/2028.

Contact Us

Tax information and tutorials are available at floridarevenue.com/taxes/education.

Tax forms and publications are available at floridarevenue.com/forms.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

Taxable Purchases - Use Tax

"Use Tax" (6% state tax plus applicable local discretionary sales surtax) is owed on taxable purchases of goods or services you have used or consumed that were:

- Internet and out-of-state purchases not taxed by the seller and **not** purchased for resale.
- Out-of-state or local purchases not taxed by a supplier and **not** purchased for resale, whether ordered online, from a catalog, or by telephone.
- Taxable items that you originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Changes to Your Business?

Please notify the Department immediately if you change your business name, location or mailing address, or close or sell your business. It's easy and fast to notify the Department online by visiting floridarevenue.com/taxes/updateaccount.

To notify the Department in writing, mail a letter to:

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

Be sure to include your business partner number and your certificate number in any written correspondence sent to the Department.

If you have previously submitted a *Florida Business Tax Application* (Form DR-1) and have an active *Certificate of Registration* or reemployment tax account issued by the Department, you can use the online or paper *Application for Registered Businesses to Add a New Florida Location* (Form DR-1A) to:

- register additional business locations or rental properties in Florida, or
- reregister a business location that has moved to a different county

However, you must submit, either online or paper, a new *Florida Business Tax Application* (Form DR-1) if you:

- change your legal entity, or
- change the ownership of your business

If you cancel your account or sell your business, **you must file a final return and remit all applicable taxes due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

Learn More and Stay Informed

Visit the Department's Taxpayer Education webpage at floridarevenue.com/taxes/education for additional information. The Taxpayer Education page has sales and use tax tutorials on how to complete your tax return; calculate discretionary sales surtax; electronically file and remit your taxes; and pay estimated tax.

You can also download a copy of the *Business Owner's Guide (Form GT-300015)* at floridarevenue.com/forms under the Sales and Use Tax section.

Reference Material

Brochures – Download these brochures from floridarevenue.com/forms:

- *Florida Taxpayer's Bill of Rights* (GT-800039)
- *How to Pay Your Audit Assessment and Notice of Taxpayer Rights* (GT-800004)
- *What to Expect from a Florida Reemployment Tax Audit* (RT-800063)

Contact Us

Information and tutorials are available at floridarevenue.com/taxes/education.

Tax forms and publications are available at floridarevenue.com/forms.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Subscribe to Receive Updates by Email from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking.

Subscribe today at

floridarevenue.com/dor/subscribe.

New Dealer Guide to Working with the Florida Department of Revenue



A resource for newly registered dealers regarding collecting, reporting, and remitting sales and use tax

Welcome

Thank you for registering with the Department of Revenue to collect, report, and remit Florida sales and use tax. It is our goal at the Department to provide excellent customer service as we assist you in complying with Florida tax laws. Please use the contact information listed on this brochure to let us know if you have any questions or suggestions. We wish you much success.

Jim Zingale
Executive Director

Important Documents

- **Certificate of Registration (Form DR-11)**: This form authorizes you to conduct business at the address shown on the certificate; it must be displayed in a visible place at your business location. Your certificate includes your certificate number and your business partner number. When you contact the Department, provide these numbers to identify your business location.

- **Florida Annual Resale Certificate for Sales Tax (Form DR-13)**: This form is used for tax-exempt purchases or rentals of property or services you intend to resell or re-rent as part of your business. If goods bought for resale are later used (not resold), you must report and pay use tax and surtax on those items. Florida law provides criminal and civil penalties for fraudulent use of a *Florida Annual Resale Certificate for Sales Tax*.

Important Documents (continued)

Annual resale certificates **expire each year on December 31**. If you are a registered dealer and you are conducting business, a *Florida Annual Resale Certificate for Sales Tax* will be issued to you each year. Certificates issued to new business locations beginning in mid-October will be effective from the date issued through the following calendar year.

Each November, your *Florida Annual Resale Certificate for Sales Tax* for the following calendar year will be available at floridarevenue.com/taxes/printcertificate. If you file paper sales and use tax returns, your certificate will also be mailed to you with your annual coupon book or your paper return.

Using your tax account information, visit floridarevenue.com/taxes/printcertificate to download and print or save your certificate. Easy-to-follow steps for printing your certificate are on the webpage. If you need assistance, contact Taxpayer Services at 850-488-6800.

Additional Tax Registration Requirements

The Department's online tax registration application and paper form (**Florida Business Tax Application, Form DR-1**) asks you to answer a series of questions about your business that will notify you of other tax responsibilities. In addition to your sales and use tax registration, you may also be required to register to file and remit other taxes. For example:

- If you buy, trade, or sell secondhand goods or scrap metal, you must register as a secondhand dealer or secondary metals recycler using a **Registration Application for Secondhand Dealers and Secondary Metals Recyclers (Form DR-1S)**.
- If you sell new or remanufactured lead-acid batteries or new tires; rent or lease motor vehicles to others; or operate a dry-cleaning business, you must register to file and pay solid waste and surcharge and rental car surcharge fees on the **Solid Waste and Surcharge Return (Form DR-15SW)**.

Registered Florida Sales and Use Tax Dealer Responsibilities

As a registered dealer, you act as an agent of the State of Florida and must:

- Collect sales tax (state plus applicable local discretionary sales surtax) on each taxable transaction.
- Pay use tax on items you use in the business that you buy tax exempt or remove from inventory and do not resell.
- Remit the tax you collect and pay the use tax you owe to the Florida Department of Revenue. You can file and pay online or mail a **Sales and Use Tax Return (Form DR-15)** with a check or money order.
- Keep complete and accurate records for all your tax returns filed, including canceled tax payment checks and sales and purchases documentation. Records must be kept for at least three years.

The sales tax collected through your business transactions become state funds at the moment of collection; you serve as a custodian of these funds until you remit them to the Department of Revenue. Please keep accurate records and maintain separate accounting regarding these funds.

Filing Requirements

If you are not enrolled to file and pay electronically, a sales and use tax return will be mailed to you for your first reporting period. A sales and use tax coupon book and instructions will also be mailed to you to use for the remainder of the calendar year. It is your responsibility to file a return and remit tax to the Department even if you do not receive returns. If you do not receive your tax returns before your first due date, please contact the Department.

If you own multiple business locations, you may file a consolidated sales and use tax return. To obtain a consolidated filing number, submit an **Application for Consolidated Sales and Use Tax Filing Number (Form DR-1CON)** to the Department. This application is available online at floridarevenue.com/forms under the Sales and Use Tax section.

Due Date Information and Reminders

Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period, whether you are filing monthly, quarterly, twice a year, or yearly. If the 20th falls on a Saturday, Sunday, or state or federal holiday, returns are timely if filed electronically, postmarked, or hand delivered on the first business day after the 20th. **Florida law requires you to file a tax return even if you do not owe sales and use tax.**

You can sign up to receive email reminders about approaching due dates for each reporting period. Visit floridarevenue.com/dor/subscribe to sign up for email reminders. Electronic filers will automatically receive reminders and do not have to sign up for the subscription service.

Penalty and Interest

Penalty: If you file your return or pay tax late, a late penalty of 10 percent of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty also applies to businesses that file a late return even if no tax is due. Penalty will also be charged if your return is incomplete.

Interest: A floating rate of interest applies to underpayments and late payments of tax. Interest rates are available at floridarevenue.com/taxes/rates.

Sales to Exempt Organizations

A **Consumer's Certificate of Exemption (Form DR-14)** is provided to eligible nonprofit organizations, religious institutions, and governmental bodies, exempting them from paying tax on purchases for their own use. Payment for a tax-exempt purchase must be made only by the entity named on the certificate. A personal payment that will be reimbursed by the entity named on the certificate cannot be accepted.