



Application for Amusement Machine Certificate

General Information and Instructions



A COIN-OPERATED AMUSEMENT MACHINE is any machine operated by coin, slug, token, coupon, or similar device for the purpose of entertainment or amusement. Amusement machines include but are not limited to: coin-operated radio and televisions, telescopes, pinball machines, music machines, juke boxes, mechanical rides, video games, and all other similar amusement devices.

CERTIFICATE REQUIRED TO BE DISPLAYED. Any sales tax dealer that is registered or is required to be registered, who is an "operator" of coin-operated amusement machines which are operated in Florida, must apply for a certificate. Every physical location where coin-operated amusement machines are in operation must display a certificate authorizing the operation of a specified number of machines.

OPERATOR IS REQUIRED TO PURCHASE CERTIFICATE Business Proprietor - The business proprietor shall be deemed to be the lessee and operator of the machines, unless otherwise provided in a written agreement between the business proprietor and the machine owner. As "operator," the business proprietor is responsible for suitable record keeping and is liable for the tax on machine receipts (4%, 4.5%, 5%, or 5.5% depending on discretionary surtax per county); the annual \$30 per machine certificate fee; and the tax paid on the lease of each machine (6%, 6.5%, 7%, or 7.5% depending on discretionary surtax per county).

However, if there is a written agreement, it is suggested that it designate:

- Who is responsible for record keeping and remitting the tax on machine receipts;
- Who is the "operator" (this person is responsible for paying the certificate fee); and
- Whether the arrangement is a lease of tangible personal property or a lease of real property.

Machine Owner - If a person who owns amusement machines is also the proprietor of the business where the machines are operated, such person is deemed to be the "operator," and is responsible for suitable record keeping and is liable for the tax on machine receipts (4%, 4.5%, 5%, or 5.5% depending on discretionary surtax per county); the annual \$30 per machine certificate fee; and the tax on machine purchases, parts and repairs (6%, 6.5%, 7%, or 7.5% depending on discretionary surtax per county).

HOW IS THE CERTIFICATE FEE CALCULATED? The annual certificate fee is \$30 per machine and is based on the maximum number of machines operated at a location. Certificates are valid for the period July 1 to June 30 each year. **The annual fee is non-refundable and will not be prorated based on the time of year the certificate is purchased.**

WHERE DO I FILE THIS APPLICATION AND REQUIRED FEE? The Application for Amusement Machine Certificate (Form DR-18) along with the required \$30 per machine fee may be mailed to: Application for Amusement Machine Certificate (DR-18), Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100, or may be hand-delivered to the DOR service center closest to you (see the listing on the back page of these instructions).

WHAT IF I WANT TO OPERATE MORE MACHINES THAN ARE LISTED ON AN AMUSEMENT MACHINE CERTIFICATE? The certificate authorizes the "operator" to operate a specified maximum number of amusement machines on a premise. If you wish to operate more than the number listed on the certificate, you must apply to the Department for a new certificate. The charge is \$30 multiplied by the number of additional machines you wish to add to your operation at that location.

HOW DO I CALCULATE, REPORT, AND REMIT THE TAX FOR USE OF AMUSEMENT MACHINE(S)? The tax rate is 4% and is calculated by dividing the gross receipts for the applicable reporting period by a divisor to compute gross taxable sales and then subtracting gross taxable sales from gross receipts to arrive at the amount of tax due. The divisor is equal to 1.04, 1.045, 1.050, or 1.055 depending on the discretionary surtax per county. **The tax due is included on line E., "Vending/Amusement", and is separately reported on line 24 on the back of the Sales and Use Tax Return (Form DR-15).**

EXAMPLE

STEP 1:

$$\text{gross receipts} / \text{divisor} = \text{gross taxable sales}$$
$$\$500 / 1.04 = \$480.77$$

STEP 2:

$$\text{gross receipts} - \text{gross taxable sales} = \text{tax amount due}$$
$$\$500 - 480.77 = \$19.23$$

WHAT IS THE TAX RATE ON LEASE PAYMENTS AND TAXABLE MACHINE PURCHASES, PARTS AND REPAIRS, AND HOW IS IT REPORTED? The 6%, 6.5%, 7%, or 7.5% tax amount (depending on discretionary surtax per county) collected by the lessor from the lessee on the lease of amusement machines or real property shall be reported on line A of the *Sales and Use Tax Return* (Form DR-15). If the lessor does not collect the tax, the lessee must accrue and report the tax on line B on Form DR-15.

If the machine owner does not lease the amusement machines, then the machine owner shall pay 6% to 7.5% tax (depending on discretionary surtax per county) to his/her vendor on the purchase of the machine, repairs, and machine parts. If the vendor does not collect the tax, the machine owner must accrue and report the tax on line B of the DR-15.

LINE-BY-LINE INSTRUCTIONS

1. **Sales and use tax registration number:** Enter the sales tax number of the "operator." Refer to the reverse side to determine who is the "operator." If you do not have a sales tax number, you must first obtain one by completing the *Application to Collect and/or Report Tax in Florida* (Form DR-1). Consolidated sales tax filers will place their consolidated number here. Enter this number at the top of page 2, also.
2. **Name of operator:** Enter name of operator. If the operator is a corporation, enter corporate name. Enter this name also at the top of page 2.
3. **Business name of operator:** Enter the name of the business determined to be the operator.
4. **Operator's mailing address:** Enter the mailing address of the operator. Certificates and renewal notices will be mailed to this address only.
5. **Daytime telephone number:** Enter the area code and telephone number of the person to be contacted if the Department has questions regarding this completed application.
6. **Certification by operator or operator's authorized representative:** Read carefully and sign. This application will be returned if not signed by the operator or the operator's authorized representative.
- 7-9. **Complete separate section for each location where machines are operated.**

Location business name: If business name where machine(s) is (are) located is different from No. 3 above, provide the complete name.

Physical Address: Enter the complete address where the machine(s) is (are) located (DO NOT USE A POST OFFICE BOX).

Sales tax number for this location: Enter the machine operator's sales tax number for this location. If you operate machines in multiple locations, provide your sales tax number used within the county of this location.

Maximum number of machines: Enter the actual number of machines operated/to be operated at this location. You may not place more machines at a location than are shown on the certificate.

Check one: If you are applying for the first certificate for this location, check "new location." Enter the number of machines and multiply by \$30. This is the fee amount that is due for this location. If you are adding machines to a previously issued certificate, check "update" and give amusement machine certificate number. Enter the number of additional machines and multiply by \$30. This is the fee amount that is due for this location.
10. **Summary of fee(s) paid:** Add all new machines on this application and enter total here. Multiply total by \$30. Enter this dollar amount. This is the total fee due with this application. Make checks payable to Florida Department of Revenue.

Florida Department of Revenue Service Centers

Alachua Service Center

14107 US Highway 441 Ste 100
Alachua FL 32615-6378
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 32922-5710
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
941-338-2400 (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

3118 Flagler Ave
Key West FL 33040-4698
305-292-6725 (ET)

Lake City Service Center

2651 W US Highway 90
Lake City FL 32055-3173
386-758-0420 (ET)

Lakeland Service Center

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

Leesburg Service Center

734 N 3rd St Ste 117
Leesburg FL 34748-4498
352-360-6660 (ET)

Marianna Service Center

4230 Lafayette St Ste D
Marianna FL 32446-8234
850-482-9518 (CT)

Miami Service Center

8175 NW 12th St Ste 119
Miami FL 33126-1831
305-470-5001 (ET)

Naples Service Center

The Wilson Professional Center
3200 Bailey Ln Ste 150
Naples FL 34105-8506
941-436-1050 (ET)

Orlando Service Center

Orlando Executive Center
5420 Diplomat Cir
Orlando FL 32810-5607
407-623-1141 (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)

Port Saint Lucie Service Center

900 E Prima Vista Blvd Ste 300
Port Saint Lucie FL 34952-2363
561-871-7620 (ET)

Sarasota Service Center

Sarasota Main Plaza
1991 Main St Ste 240
Sarasota FL 34236-5934
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 33407-3199
561-640-2800 (ET)

CT—Central Time
ET—Eastern Time

DO NOT SEND CASH

**For further assistance, contact Central Registration at
850-488-9750 or the nearest service center.**



Application for Amusement Machine Certificate



This application is used for the purpose of authorizing a location to operate a specified number of coin-operated amusement machines. Every registered sales tax dealer who is the "operator" of such machines must annually renew each location's certificate with the Department of Revenue. This application must also be submitted when an operator wishes to operate more machines at a location than are listed on a previously issued Amusement Machine Certificate (Form DR-18C). Every location where coin-operated amusement machines are in operation must display a certificate, which authorizes operation of a specified number of amusement machines. Each certificate must be renewed annually before July 1st. The annual fee is \$30 per machine.

OMITTING ANY INFORMATION WILL CAUSE DELAYS IN PROCESSING. If you need assistance with this application, please call the Department's Registration Section at 850-488-9750. If you have questions regarding the taxation of coin-operated amusement machines, please call Taxpayer Services, Monday - Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only). From the option menu, select Information on Taxes or Forms. Or, you may call 850-922-4824.

This application and the required \$30 per machine fee may be delivered to the nearest Florida Department of Revenue service center or mailed to:

Application for Amusement Machine Certificate (DR-18)
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE STREET
TALLAHASSEE FL 32399-0100

Refer to pages 1 and 2 for line-by-line instructions for completing this application. Photocopies of the reverse side of this form may be used if needed. The original front page must always be included. This application must be completed in its entirety.

Amusement Machine Operator Information

Refer to the instructions to determine whether you are the "operator" of the amusement machines on location and are required to submit this application, pay the per-machine fees, and remit the tax on the machines' use and/or lease.

- 1. Sales and use tax registration number [] [] - [] [] - [] [] [] [] [] [] - [] [] - []
2. Name of operator
3. Business name of operator
4. Operator's mailing address
City State ZIP
5. Daytime telephone number ()

PROVIDE THE INFORMATION REQUESTED ON THE REVERSE SIDE OF THIS FORM FOR MACHINE LOCATION(S).

6. Certification by operator or operator's authorized representative:

I hereby certify that the information provided on this application is, to the best of my knowledge and belief, complete, true and correct, and that each certificate obtained with this application will be conspicuously displayed on the premises whose location(s) appear(s) herein. I understand that additional fees are due and a new certificate must be obtained when I wish to operate more machines than are authorized by the certificate(s) issued pursuant to this application.

Authorized signature of operator or operator's authorized representative

Date

Print or type the signature above

For DOR office use only

No. of locations: No. of machines: Amount paid: No. certificates issued: Date:

