



# Application for Amusement Machine Certificate

## General Information and Instructions

DR-18N  
N. 01/16  
TC 03/22  
Rule 12A-1.097, F.A.C.  
Effective 01/16

**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: coin-operated radios and televisions, telescopes, pinball machines, music machines, juke boxes, mechanical rides, video games, arcade games, billiard tables, shooting galleries, and all other similar amusement devices.

**Purpose of this Application.** This application is used to obtain an annual *Amusement Machine Certificate* (DR-18C) for each location where you operate one or more coin-operated amusement machines. The annual fee is \$30 per machine. **To complete this application, you must have an active sales and use tax *Certificate of Registration* (Form DR-11) for each county in which the machines are operated.**

If you do not have a sales tax number for each county where your machines are located for operation, you can register to collect and report tax through our website at: **floridarevenue.com**. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

**If you wish to operate more machines at any location** than the number currently listed on your *Amusement Machine Certificate* for that location, you must complete another application and pay \$30 for each additional machine.

**If you move your amusement machines** from one location to another location within the same county, contact the Department to correct the machine location on your certificates. If you move your amusement machines to another county, you must first have a sales and use tax *Certificate of Registration* in that county before contacting the Department to update the machine location on your certificates.

Your amusement machine certificate expires on **June 30th** each year. **You must renew amusement machine certificates before that date.** A renewal notice containing information on your *Amusement Machine Certificates* will be mailed to you 30 to 60 days before

the certificate's expiration date. If you do not receive a renewal notice, you may use this application to renew your annual amusement machine certificates. **Be sure to check the box "Annual Renewal Application."**

**Who is Required to Purchase and Display Amusement Machine Certificates?** The amusement machine operator responsible for removing the receipts from the machine and paying sales tax and applicable surtax on the machine receipts is required to purchase and display the *Amusement Machine Certificates* (DR-18C).

When the business owner, where the machines are located, is the owner of the amusement machines, the business owner is the amusement machine **operator** and the person required to purchase and display the *Amusement Machine Certificates*.

The business owner where the amusement machines are operated is considered to be the operator and required to purchase the *Amusement Machine Certificates*, even when the business is not the owner of the machines. However, the operator responsibilities may be otherwise specified in a **written agreement** between the business owner and the amusement machine owner.

**How is the Certificate Fee Calculated?** The annual certificate fee is \$30 for each machine times the maximum number of machines operated at that location. Certificates are valid for a period of one year, July 1 to June 30. **The annual fee is non-refundable and cannot be prorated based on the time of year the certificate is purchased.**

**Where Do I File the Application and Required Fee?** This application and the required **\$30 per machine fee** may be delivered to the nearest Florida Department of Revenue service center or mailed to the address below. Make your check (U.S. funds only) or money order payable to the Florida Department of Revenue.

**Amusement Machine Certificate  
Florida Department of Revenue  
PO Box 5500  
Tallahassee FL 32314-5500**

## Contact Us

Information, forms, and tutorials are available on our website: [floridarevenue.com](http://floridarevenue.com)

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

To find a **taxpayer service center** near you, go to: [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters)

**For written replies to tax questions**, write to:

Taxpayer Services - MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

## Get the Latest Tax Information

**Subscribe to our tax publications** to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)



# Application for Amusement Machine Certificate

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Effective 01/16

- Initial Application  
 Add Locations or Machines  
 Annual Renewal Application

## Amusement Machine Operator Information:

<b>Business Partner Number</b> - This number is located on the back of your <i>Certificate of Registration</i> (Form DR-11).	<b>Business Operator Identification Number</b> - Provide the Federal Employer Identification Number (FEIN) of the business operator or Social Security Number (SSN)* of the operator.	
Business Partner Number:	FEIN:	SSN*:

\*Social security numbers (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 Internet site at: [floridarevenue.com](http://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.

Name of operator \_\_\_\_\_  
 Business name of operator \_\_\_\_\_  
 Operator's mailing address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
 Telephone Number: ( \_\_\_\_\_ ) \_\_\_\_\_ Email Address: \_\_\_\_\_  
 (Your email address is treated as confidential information [section 213.053, Florida Statutes], and is not subject to disclosure of public records [section 119.071, Florida Statutes].)

Under penalties of perjury, I certify that I have read this application and the facts stated in it are true. I understand that a new certificate must be obtained and additional fees are due if I wish to operate more amusement machines than are authorized by the certificates issued under this application.

\_\_\_\_\_  
*Authorized signature of operator or operator's authorized representative* \_\_\_\_\_  
*Date*

*Print or type the signature above*

This application and the required **\$30 per machine fee** may be delivered to the nearest Florida Department of Revenue service center or mailed to:  
 Amusement Machine Certificate  
 Florida Department of Revenue  
 PO Box 5500  
 Tallahassee FL 32314-5500

**Note:** Your check or money order is for the total amount of machine fees for all locations (\$30 times the total number of machines). If not, your application and payment will be returned to you without processing.

- Be Sure To:**
- Indicate the type of application you are submitting:
    - › Initial Application
    - › Adding locations or machines
    - › Annual Renewal Application
  - Obtain a sales and use tax *Certificate of Registration* number for each county in which you will operate amusement machines **before** you complete this application.
  - If you have a consolidated sales tax account, be sure to enter your county sales tax certificate number for the county in the **Amusement Machine Location Information**, not your consolidated sales tax account number.
- Amusement Machine Location Information**  
 Enter your county or location sales and use tax *Certificate of Registration* number for this location. If this is your first application for a certificate for machines operated at this location, check the box for "**New Location.**" If you are adding machines to a previously issued certificate, check the box for "**Change Amusement Machine Certificate**" and enter the number of additional machines that will be operated at this location. If you did not receive a renewal application from the Department and you are using this application to renew your certificate, check the box "**Annual Renewal.**" **Be sure to enter the maximum number of machines to be operated at each location.** Multiply the number of machines by \$30 to compute the fee due for each location.

**For DOR office use only**

No. of locations: \_\_\_\_\_ No. of machines: \_\_\_\_\_ Amount paid: \_\_\_\_\_ Processed by: \_\_\_\_\_ Date: \_\_\_\_\_

This page may be photocopied to provide additional location information. Front page must always be included.

**LOCATION # 1 Sales Tax Certificate Number** for the location county: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
 (You **must** provide an active sales tax number for this county.)

Location Business Name \_\_\_\_\_

Physical street address (Do not use PO Box) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Maximum number of machines to be operated at this location:

**Check One:**

**New Location**.....Total number of machines  x \$30 = \$

**Annual Renewal**.....Total number of machines  x \$30 = \$

**Change Amusement Machine Certificate**..... Additional machines  x \$30 = \$

**LOCATION # 2 Sales Tax Certificate Number** for the location county: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
 (You **must** provide an active sales tax number for this county.)

Location Business Name \_\_\_\_\_

Physical street address (Do not use PO Box) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Maximum number of machines to be operated at this location:

**Check One:**

**New Location**.....Total number of machines  x \$30 = \$

**Annual Renewal**.....Total number of machines  x \$30 = \$

**Change Amusement Machine Certificate**..... Additional machines  x \$30 = \$

**LOCATION # 3 Sales Tax Certificate Number** for the location county: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
 (You **must** provide an active sales tax number for this county.)

Location Business Name \_\_\_\_\_

Physical street address (Do not use PO Box) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Maximum number of machines to be operated at this location:

**Check One:**

**New Location**.....Total number of machines  x \$30 = \$

**Annual Renewal**.....Total number of machines  x \$30 = \$

**Change Amusement Machine Certificate**..... Additional machines  x \$30 = \$

**LOCATION # 4 Sales Tax Certificate Number** for the location county: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
 (You **must** provide an active sales tax number for this county.)

Location Business Name \_\_\_\_\_

Physical street address (Do not use PO Box) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Maximum number of machines to be operated at this location:

**Check One:**

**New Location**.....Total number of machines  x \$30 = \$

**Annual Renewal**.....Total number of machines  x \$30 = \$

**Change Amusement Machine Certificate**..... Additional machines  x \$30 = \$

**Summary of Fee(s) Paid**

Total Number of Machines on this Application: \_\_\_\_\_ X \$30 = \$ \_\_\_\_\_  
 (total fee remitted with application)