



Daniella Levine Cava, Mayor

Miami-Dade Office of the Tax Collector
Peter Cam, Tax Collector
Convention & Tourist Tax Section
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Miami, Florida 33128
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FOOD & BEVERAGE TAX ACCOUNT REGISTRATION FORM

Additional information for completing this application is on the reverse side.

SECTION 1 - Owner Information (This section pertains to the individual or company that owns the food & beverage establishment.)
Note: This address will be designated as the main address and "address of record" for the food and beverage establishment.
Owner's Legal Full Name Is the owner a: Corporation Partnership Individual
Street Address or PO Box
City State Zip Country
Phone Email
FEIN SSN or Visa Number
SECTION 2 - Establishment Location Information (This section pertains to the physical location of the food & beverage establishment)
Establishment Name (DBA)
Street Address
City State Zip
Phone Email
FL DOR Sales Tax No.: FL DBPR Food Service License No.:
FL DBPR Alcoholic Beverage License No.: FL DBPR Alcoholic Beverage License Type:
MDC LBT Account No. Establishment's Opening Date:
Is this food and beverage establishment free standing (not within another structure such as a hotel, mall, or store)?
YES Please provide the Real Estate Folio Number for the property:
NO Please provide the Establishment Name (DBA) in which this Food & Beverage Establishment is located:
Does this food and beverage establishment lease the site in which it operates? YES NO
If Yes, please provide the property owner information for the site in which this food and beverage establishment is located.
Property Owner Name:
Property Owner Street Address or PO Box
City State Zip Country
Contact Name: Phone Email
SECTION 3 - Communication Information (This will be the primary address for all correspondence regarding the Food & Beverage account.)
Complete below OR check here if: Same as Section 1 - Owner Information Same as Section 2 - Establishment Information
Primary Contact Name
Contact Title
Company Name
Street Address or PO Box
City State Zip Country
Phone Email
RELATIONSHIP TO OWNER: External CPA/Accountant/Tax Mgr. Company Employee Corporate Officer
Other
ALERT: Additional documentation may be required to be provided with this application depending on the relationship. See the reverse side.

SECTION 4 - Applicant Declaration (Signature required to process application):

Please note that any person who is required to collect, truthfully account for, and pay any taxes and willfully fails to do so shall be liable for penalties under the provisions of Section 213.29, Florida Statutes (F.S.). Under penalty of perjury, I declare that I have read the foregoing application and the facts stated in it are true.

Applicant's Signature:

Print Applicant's Name (Please Print Clearly)

Date

OFFICE USE ONLY: Account Type: Account Number: Processor Inits:

**MIAMI-DADE COUNTY**  
**FOOD & BEVERAGE TAX ACCOUNT REGISTRATION FORM**  
**INSTRUCTIONS**

**GENERAL INFORMATION**

Please complete and sign the registration form, either online or after downloading and printing. It can be mailed, emailed, or faxed to:

**Mail:** Miami-Dade Office of the Tax Collector – Convention and Tourist Section, 200 NW 2<sup>nd</sup> Avenue, Miami, FL 33128

**Email:** [CTHELP@miamidade.gov](mailto:CTHELP@miamidade.gov) **Fax:** (305) 375-5594

**SECTION 1 – Owner Information**

Complete this information for the establishment owner as completely as possible. Incomplete information will result in the application being delayed.

- Owner’s Legal Full Name – individual person or organization that currently owns the establishment. A legal name is the name that identifies a person for legal, administrative, and other official purposes.
- Is the owner – check the box indicating whether the owner is legally a corporation, partnership, or individual person.
  - An LLC’s or corporation’s legal name is the name that appears on the formation documents filed with the state to form the LLC or corporation.
  - An individual is a sole proprietor, so the legal name is the owner’s full name.
  - If a general partnership has given a name to itself in a written partnership agreement, then that name is the general partnership’s legal name.
- Street Address or Post Office Box, City, State, Zip Code (5+4 preferred), Country – address of record for purpose of official communications from the Tax Collector. Country is required if the owner does not reside in the United States.
- Phone Number – primary contact number for questions or concerns about the application.
- E-Mail Address – by providing an email, you consent to correspondence as the primary means of communication.
- Federal Employer Identification Number (FEIN) – required for business/corporate applicants.
- Social Security Number (SSN) or Visa Number – If you are not a citizen of the United States and you do not have a social security number, provide your complete Visa number. Social Security Numbers obtained for tax administration purposes are confidential under Section 213.053 F.S. and are not subject to Florida Public Records Law, Section 119.07 F.S.

**SECTION 2 – Establishment Location Information**

Complete this information for the establishment as completely as possible. Each food and beverage establishment is required to be separately registered. Incomplete information will result in the application being delayed.

- Establishment Name (Doing Business As [DBA]) – the advertised name of the establishment; name on the front of the business. If the establishment is part of a chain, please include a unique identifier i.e., Burger King #103, Sergio’s - Doral.
- Street Address, City, State, Zip Code (5+4 preferred), – physical address of the rental property; must match the real estate folio address. Post Office Box will not be accepted. Double check the street address for accuracy.
- Phone Number and E-Mail address – alternate contact information.
- FL DOR Sales Tax No – is the Florida Dept. of Revenue Sales Tax number issued after registering your business to remit Florida’s 6% state sales tax, plus any applicable discretionary sales surtax, which applies to rental charges or room rates paid for the right to use or occupy living quarters or sleeping or housekeeping accommodations for rental periods six months or less. Registration can be via the [online registration](#) system or submission of a paper *Florida Business Tax Application (Form DR-1)*.
- FL DBPR Food Service License No – is the Florida Dept. of Business & Professional Regulation license for a Food Service. The Division of Hotels and Restaurants (H&R) licenses inspects and regulates food service establishments in Florida under [Chapter 509, Florida Statutes \(FS\)](#) and issues a license after your application for a Public Food Service Establishment has been accepted. Applications that are submitted through [DBPR’s Online Services](#) can be approved nearly instantly.
- DBPR Alcoholic Beverage License No. and Type – is the Florida Dept. of Business & Professional Regulation license for a Retail Beverages. The Division of Alcoholic Beverages & Tobacco regulates the manufacturing, distribution, sale, and service of alcoholic beverages and tobacco products in Florida, including [receipt and processing of license applications](#).
- MDC LBT Account No – is the Miami-Dade County Local Business Tax Account number against which the Tax Collector issues your local business tax receipts for each place of business, and for each separate local business tax classification at the same location. New applicants must use the [online application system](#) or complete and print the [Local Business Tax receipt application](#) and submit it by mail or in person to the Miami-Dade Office of the Tax Collector.
- Establishment’s Opening Date – please indicate the date the establishment will be or was open for business.
- Is the food and beverage establishment free standing – means the establishment is not part of or affiliated with another organization. If the establishment is stand alone, please provide the Real Estate Folio Number, also known as Parcel Number or Property ID Number, is a 13-digit sequence that is particular to a single piece of property. You can search for a real estate folio number by address or name using the [Property Search application](#). If the establishment is not free standing, provide the name of the business inside which this food and beverage establishment is located.
- Does this food and beverage establishment lease the site in which it operates – If this food and beverage establishment signed a lease to operate in the location where it resides, please provide the requested information regarding the property owner.

### SECTION 3 – Communication Information

This is an optional additional address for mailing if applicable. If this information is the same as Section 1 or Section 2, please indicate by checking the appropriate box, then leave this section blank.

- Primary Contact Name, Contact Title –If correspondence should be mailed to a different name than the owner, please indicate the recipient person’s name in the space provided. This primary contact is the individual who should be contacted with questions regarding your Tourist Tax account.
- Company Name – If correspondence should be mailed to a different name than the owner company, please indicate the company name in the space provided.
- Street Address, City, State, Zip Code (5+4 preferred) – address of record for purpose of official communications from the Tax Collector.
- Phone Number and E-Mail Address – alternate contact information if available. By providing an e-mail address consent is provided for electronic correspondence as the primary means of communication
- Relationship To Owner – please indicate the type of relationship that exists between the establishment’s owner and the person or business identified in this section to receive confidential tax information, also known as the “authorized representative”. Additional documentation supporting the Tax Collector’s legal ability to interact with the authorized representative may be required for the application to be processed as indicated below.
  - Authorizing Documentation – to protect your privacy, access to personal information about you is limited to individuals authorized by law to have access to it. To ensure that information is not provided without your consent, documentation authorizing someone other than the owner is required before the Tax Collector will disclose your tax information.
  - A Power of Attorney and Declaration of Representative (POA) is a document initiated by the owner and signed by all other parties to authorize representative(s) to receive designated tax information defined as confidential under Section 213.053 F.S. and not subject to Florida Public Records Law, Section 119.07 F.S. This form is generally not required if the representative is a trustee, a receiver, an administrator, an executor of an estate, a corporate officer, or an authorized employee of the taxpayer.
  - The Miami-Dade County POWER OF ATTORNEY & DECLARATION OF REPRESENTATIVE form can be obtained from our website: [Convention and Tourist Taxes](#) or contact the Convention and Tourist Taxes Section via email: [CTHELP@miamidade.gov](mailto:CTHELP@miamidade.gov) or via phone: (305)375-5520
- External CPA/Accountant/Tax Mgr. – means a person or company hired by the establishment owner to assist with financial record keeping and reporting but does not perform rental operations for the establishment. A POA completed and signed by the establishment owner MUST accompany this application.
- Company Employee – means an employee of the company identified in Section 1 – Owner Information. No authorizing documentation is required.
- Corporate Officer – means a person elected by the Board of Directors of the company identified in Section 1 to manage the daily operations of the corporation. Usually, a President, Vice-President, Secretary and Treasurer, along with subsidiary officers. The officer’s name and title MUST appear in the Officer/Director Detail and Annual Report found on Sunbiz.org, an official State of Florida website; no other authorizing documentation is required.

**NOTE:** Regardless of the relationship between the authorized representative and the owner, the owner of the food and beverage establishment is liable for any Tourist Taxes due the Miami-Dade Office of the Tax Collector. Should the Tax Collector be unable to collect any taxes, penalties, and interest due from the food and beverage establishment, a warrant for such uncollected amount will be issued and becomes a lien against the food and beverage establishment until satisfied.

### SECTION 4 – Applicant Declaration

Please sign and print your name and date the application before submitting. A signature is required to process the application.