

Business Partner Number

5288644

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

OPERATION AQUATIC FREEDOM
ATTN ALAN FRIENDLAND CPA
7900 NOVA DR STE 103
DAVIE FL 33324-5821

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 *County 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.

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.

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.

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

Online: Visit www.floridarevenue.com, select "Businesses and Employers" and then "Verify Resale and Exemption Certificates"

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



Certificate of Registration

DR-11
R. 10/17

Issued Pursuant to Chapter 212, Florida Statutes

23-8017372356-9	10/26/17
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Certificate Number

Registration Effective Date

This certifies that

OPERATION AQUATIC FREEDOM
139 NE 88TH ST
EL PORTAL FL 33138-3045

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. 10/17



2018 Florida Annual Resale Certificate for Sales Tax

THIS CERTIFICATE EXPIRES ON DECEMBER 31, 2018

DR-13
R. 10/17

Business Name and Location Address

OPERATION AQUATIC FREEDOM
139 NE 88TH ST
EL PORTAL FL 33138-3045

Certificate Number

23-8017372356-9

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:

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| <ul style="list-style-type: none"> • Resale as tangible personal property. • Re-rental as tangible personal property. • Resale of services. | <ul style="list-style-type: none"> • Re-rental as commercial real property. • Incorporation into tangible personal property being repaired. • Re-rental as transient rental property. | <ul style="list-style-type: none"> • Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing. |
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Florida law provides for criminal and civil penalties for fraudulent use of a Florida Annual Resale Certificate.