



TAX COLLECTOR'S OFFICE Polk County, Florida

LOCAL BUSINESS TAX
Technical Advisory
Number 12-03

SUBJECT: Application Requirements For Local Business Tax Receipt

ISSUE: Items Needed To Complete An Original Or Renewal Application

DATE: December 5, 2012

Individuals or firms seeking to obtain a county local business tax receipt must complete an (original or renewal) application. The following information is required by the applicant along with the corresponding payment amount due:

1. **Legal Name of Business Owner or Principal** – The legal name of the owner or principal of the business making application.
2. **Business Entity Type & Name** – The business entity type (Corporation, General Partnership, Limited Partnership, Limited Liability Company or Sole Proprietor).
3. **Fictitious Name** - A Fictitious Name or "Doing Business As" Name is used by a Corporation, General Partnership, Limited Partnership, Limited Liability Company or Sole Proprietor that is different from their legal name. When using a Fictitious Name, the applicant must provide a Fictitious Name and the Registration Number provided by the Florida Division of Corporations, or a written statement as to why they don't need a fictitious name registration. To obtain a Fictitious Name Registration, contact the Florida Department of State at telephone number 850-245-6000 or visit the following website: <http://dos.myflorida.com/>.
4. **Business Location** - The physical location of the business.
5. **Location Boundary** – Indicate governing jurisdiction (municipality, unincorporated area, etc.).
6. **Mailing Address** - The mailing address of the business.
7. **Confidential Telephone & Email Address** – The business telephone number and email address are recorded on behalf of the Property Appraiser as part of the applicant's tangible personal property tax return (required under F.S. 193) and are not subject to a regular public records request. Applicants can have their telephone number and email address made available to the public.
8. **Social Security Or Business Federal Identification Number** - Social Security (SSN) or Federal Employment Identification (FEIN) Number is required under F.S. 205.0535 (6). SSN and FEIN are not subject to regular public record requests. SSNs are obtained from the Social Security Administration who can be reached at 1-800-772-1213 or www.ssa.gov. FEINs are obtained from the U.S. Internal Revenue Service online at irs.gov or by calling 800-829-4933.
9. **Exemption** - Businesses may qualify for specified exemptions. A list of exemptions is available online at <http://www.polktaxes.com/localbusinesstaxes/Exemptions.aspx>
10. **Select Activities License** – Tax rate is determined by business activity or activities. When specified, proof of a state license, registration, certification and/or permit is required prior to issuing a county

local business tax receipt. A list of activities for which proof is required, is available online at: http://www.polktaxes.com/localbusinesstaxes/code_detail.aspx

- 11. Tangible Personal Property-** The business must provide information regarding their tangible personal property, which is used for commercial purposes and may include office furniture, computers, tools, supplies, machines, and leasehold improvements (not real estate). The business must identify whether they have any of the following:
 - a Tangible Personal Property exceeding \$25,000 in value or if they lease any tangible property at all.** If the business has either of these things they are required to file a Tangible personal Property Return with the Polk County Property appraiser's Office by April 1st or each year,
 - b No tangible property**
 - c Tangible property that does not exceed \$25,000.** If the business has tangible personal property valued less than \$25,000 they are required to specifically list the items on the application.

- 12. Signed And Dated Sworn Statement** – Applicant is required to sign and date the sworn statement provided on the application (*or provide approved electronic facsimile thereof*) and provide payment to obtain a county local business tax receipt.