

Becoming a Legally Established Professional Photographer

The FPP is a professional photography organization. To take full advantage of all the benefits available to our **Professional Membership** category, you must provide a copy of your **Sales Tax Certificate**. If you are just getting started in our industry and do not yet have a Sales Tax Certificate, you may join under our **Trial Membership** category. It has limited benefits, is only good for one year, and is only available for first time FPP members.

If you're already a **TRIAL MEMBER** of the FPP, the clock is ticking. The **TRIAL** membership classification is only good for one year from the date you joined. After that, you must either upgrade to the **PROFESSIONAL** membership classification, or drop out of the FPP.

The reason is simple. The FPP is a "professional photographer's" association. In order to be classified as professional, you must be able to sell your goods and services and in order to do that you must be a legally established business.

You see, *it's a **FELONY** in the state of Florida* to operate a business selling a taxable product unless you have a **Sales Tax Certificate** and possibly an **Occupational License** (city, county, or both) and/or a **Federal Employee ID Number (EIN)**.

Selling photographs without charging sales tax or collecting sales tax without sending it to the Dept of Revenue in Tallahassee is illegal. The DOR conducts periodic audits within the photographic industry and you don't want to be caught without the necessary legal documentation.

This page is here to assist you in taking the next step in becoming an FPP **PROFESSIONAL** photographer. Many folks, when first starting out, don't know how or what to do. They have no clue who to call, what is required, or how much it's going to cost. Outlined here is the information that will help take some of the mystery out of it.

Sales Tax Certificate

To sell a tangible product (such as photographs) in the state of Florida, you'll need a **Sales Tax Certificate** from the Department of Revenue in Tallahassee. Their toll free number in Tallahassee is **800-352-3671**, however the easiest and cheapest way to obtain one is to [go to their website](#) and fill out an application on line. This service is free. They also have a wonderful [FAQ PDF online](#) you can access for more info. Prepare to answer several questions on the application, the biggest being if you'll be operating as an **Individual, Partnership, or Corporation**. If you're going to be an Individual (most of you will), you'll only need your Social Security Number. If you'll be registering as a Partnership or a Corporation, you'll need to provide a **Federal Employer Identification Number**.

Occupational License

Not all counties require an Occupational License or Business License and not all cities require one either, however, nearly everywhere in the state of Florida, one or the other does. There are only a few areas in Florida where neither may be required.

To find the requirements governing your specific area, contact both the county government offices and city or municipality offices your business resides in. You can easily find the number via the Internet by Googling "Occupational License" followed by your particular "city" or "county".

Federal Employer ID Number

The **Federal Employer Identification Number (or EIN)** can be obtained easily by calling **800-829-4933** or by [going to their website](#) and filling out an on-line application. There is no charge for the EIN.

Fictitious Name Registration

The last step you might consider is **Fictitious Name Registration**. This is only required if you name your business something other than your own name (ex: PICTURES R US). To do this call **850-250-6058** or go online at www.sunbiz.org. The cost is \$50 and it's good for 5 years. If you are registered with the state as a corporation, you may skip this process.

These small steps can be completed in a single day and by doing so you'll protect yourself from the missteps that lead to heavy penalties, or even worse – jail time! Remember, failing to pay in sales tax to the Department of Revenue can be a 3rd degree felony punishable by five to fifteen years in prison.