



Application for Refund - Materials Used to Repair or Replace Farm Fences or Nonresidential Farm Buildings Damaged by Hurricane Idalia

Materials must be used in one of the following counties to be eligible for a Refund:
Charlotte, Citrus, Columbia, Dixie, Gilchrist, Hamilton, Hernando, Jefferson, Lafayette, Levy, Madison, Manatee, Pasco, Pinellas, Sarasota, Suwannee, or Taylor.

Section 1: Refund Information and Refund Amount

Refund application for sales tax paid on: Fencing Materials Nonresidential Farm Building Materials Both

Applicant is the: Owner of Real Property Owner of Materials **Refund Amount:**

Section 2: Applicant Information

Applicant Name: Federal Employer Identification Number:

Applicant Mailing Street Address: Social Security Number (SSN)*:

City: State: ZIP:

Telephone Number (Include area code): Fax Number (Include area code): Email Address (Optional):

Section 3: Taxpayer Representative - This section is to be completed when a taxpayer representative is requesting the refund. A signed Florida Department of Revenue Power of Attorney and Declaration of Representative (Form DR-835) must be attached.

Representative Name:

Mailing Address of Representative:

City: State: ZIP:

Telephone Number (Include area code): Fax Number (Include area code): Email Address (Optional):

Section 4: Property Information

Street Address (physical address of agricultural land where materials were used or will be used): Parcel number:

Location City: State: ZIP: County:

Description of fencing or building on the property repaired or being repaired or replaced:

Section 5: Applicant Affidavit - The owner of the materials or the owner of the real property into which the materials were or will be incorporated must sign the following affidavit.

I, _____, hereby affirm that the materials for which I have requested a refund of sales tax paid were or will be used to repair or replace fencing or nonresidential farm buildings damaged as a direct result of the impact of Hurricane Idalia. I understand that a person who furnishes a false affidavit to the Department of Revenue is subject to a mandatory penalty of 200% of the evaded tax, in addition to being liable for fine and punishment as provided by law for a conviction of a felony of the third degree.

Under penalties of perjury, I declare that I have read the foregoing affidavit and the facts stated in it are true to the best of my knowledge and belief.

Signature: _____ Date: _____

Section 6: Authorization and Signature

Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true.

Taxpayer Signature: _____
OR

Representative Signature: _____ Date: _____

Instructions

Florida law provides for a refund of sales and use tax and discretionary sales surtax paid on the following materials purchased during the period August 30, 2023, through June 30, 2024:

- Fencing materials that have been used or will be used to repair or replace farm fences damaged as a direct result of the impact of Hurricane Idalia and located in an eligible county (listed on page 1) on land classified as agricultural by the county property appraiser.
- Building materials that have become or will become a component part of nonresidential farm buildings replaced or repaired because of damage directly from the impact of Hurricane Idalia and located in an eligible county.

A Nonresidential Farm Building is:

- Any temporary or permanent building or support structure that is classified as a nonresidential farm building on a farm under the Florida Building Code, section (s.) 553.73(10)(c), Florida Statutes (F.S.),
- Located on land that is an integral part of a farm operation or is classified as agricultural land by the county property appraiser pursuant to s. 193.461, F.S., and
- Not intended to be used as a residential dwelling.

Examples of a nonresidential farm building include barns, greenhouses, shade houses, farm offices, storage buildings, or poultry houses.

Application Deadline

The *Application for Refund - Materials Used to Repair or Replace Farm Fences or Nonresidential Farm Buildings Damaged by Hurricane Idalia* (Form DR-26S Idalia), and required documentation, must be submitted to the Department no later than December 31, 2024.

Documentation Required

A copy of each sales invoice or other proof of purchase of eligible fencing materials or eligible building materials showing the Florida sales tax paid, the date of purchase, and the name and address of the dealer from whom the materials were purchased must be submitted with your application.

You may choose to submit the required documentation electronically instead of providing paper copies. Contact **Refunds** at **850-617-8585** for more information.

Upon receipt, the Department will review your application and the supporting documentation. You will be notified if additional information or documentation is needed.

Once your application contains all the information and documentation needed by the Department to determine eligibility and the amount of the refund claim due, your refund claim will be processed.

Information and forms are available at **floridarevenue.com**

Mail this application and applicable documentation to:

Florida Department of Revenue
Refunds
PO Box 6490
Tallahassee FL 32314-6490

OR
Fax 850-410-2526

For more information about the documentation needed to process your refund, or to check on the application status, call **Refunds** at **850-617-8585**.

*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 the Department's website at **floridarevenue.com/privacy** for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Reference

The following document was mentioned in this form and is incorporated by reference in the rule indicated below.
The form is available online at **floridarevenue.com/forms**.

Form DR-835

Florida Department of Revenue Power of Attorney
and Declaration of Representative

Rule 12-6.0015, F.A.C.