

**Rural Areas of Opportunity**  
**Application for Certification**  
**Exempt Goods and Services Sales Tax Refund**  
Based on section 212.08 (5)(q), Florida Statutes (F.S.).

FORM RAO  
N. 10/17  
TC 02/24  
Rule 12-26.008, F.A.C.  
Effective 04/18

<b>Date of Application</b>		<b>Application Number (Provided by Florida Department of Commerce)</b>	
<b>Taxpayer Name</b>			
<b>F.E.I.N. or S.S.N.</b>			
<b>Mailing Address</b>			
<b>Property Address</b>			
<b>Assessment Roll Parcel Number</b>			
<b>Rural Area of Opportunity</b>	<b>Northwest RAO</b>		
	<b>South Central RAO</b>		
	<b>North Central RAO</b>		
<b>Expiration Date of Rural Area of Opportunity</b>			
<b>Description of New Construction</b>			
<b>Beginning Date of New Construction (must be after July 1, 2017)</b>			
<b>Description of Tangible Personal Property rented</b>			
<b>Description of Commercial Pest Control Services</b>			
<b>Building Permit Number (attach a copy of permit)</b>			
<b>Building Inspector Name</b>			
<b>Phone</b>		<b>Email</b>	
<b>Date of certificate stating that the improvement to the real property was new construction and that improvements are substantially completed (attach a copy of certificate)</b>			
<b>Date when new construction is first subject to assessment</b>			

### Exempt Goods and Services

- **Attach a copy of each invoice listing the amount of sales tax paid for all eligible building materials, rentals of tangible personal property, and pest control services used to complete the new construction project. Please provide additional descriptions of materials included on the attached invoices in cases where the information provided on the invoice is unclear or the material is not commonly known to persons unfamiliar with the construction industry.**
  
- **Attach a sworn statement from the licensed contractor(s) or applicant stating that all materials submitted were used on a new construction project and that Florida sales tax has been paid.**

**Please complete this page if you are including invoices to document the goods and/or services eligible for refund.** A separate sheet may be used if necessary to account for all exempt goods or services.

List of Exempt Goods or Services	<ul style="list-style-type: none"> <li>• Sales Price</li> <li>• Rental Payment</li> <li>• Cost of Services</li> </ul>	Florida Sales Tax Paid
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
<b>TOTAL</b>	\$	\$
<b>Factor</b>		<b>X .975</b>
<b>Amount Eligible for a sales tax refund</b>		<b>\$</b>

\$500.00 Minimum per parcel of real property	\$10,000.00 Maximum per parcel of real property
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Please complete this page if you are using the property valuation method to determine the eligible refund amount. If using this method, attach the final ad valorem tax assessment notice for the year the new construction is first subject to ad valorem tax and the immediate prior year final ad valorem tax assessment.

1. Assessed value after new construction:	\$	Assessment Date:	
2. Assessed value before new construction:	\$	Assessment Date:	
3. Line 1 minus Line 2 =	\$		
4. Line 3. x .40=	\$		
5. Line 4. x 6% (state sales tax rate) =	\$		
6. If applicable, add County Surtax * =	\$		
7. Total of Line 5 and Line 6 =	\$		
8. Line 7 x .975 =	\$	Amount eligible for a sales tax refund	

\* Pahokee, Immokalee, and South Bay = **\$0.00**  
 Calhoun County, City of Freeport, Desoto County, Gadsden County, Jackson County, Liberty County, and Madison County = **\$75.00**  
 All other = **\$50.00**

<b>\$500.00</b> Minimum per parcel of real property	<b>\$10,000.00</b> Maximum per parcel of real property
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### Taxpayer Signature

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

<b>Signature of Taxpayer</b>	<b>Date</b>
<b>Name of Taxpayer</b>	<b>Phone Number</b>

**For Florida Department of Commerce Use Only**

<b>Application Number</b>		<b>Rural Area of Opportunity</b>	
<b>The applicant is hereby eligible to apply for a sales tax refund in the amount of</b>			
<b>Florida Department of Commerce Program Manager Signature</b>		<b>Date</b>	
<b>Phone Number</b>		<b>Email</b>	

**When completed, Form RAO is to be sent to:**

**Florida Department of Commerce  
 Division of Strategic Business Development  
 107 E Madison St MS 180  
 Tallahassee, Florida 32399-6545**

**850-717-8960**

To be eligible for a sales tax refund from the Department of Revenue, the taxpayer is required to send a copy of Florida Department of Commerce's certification approval letter and approved Application for Certification (Form RAO); and an Application for Refund (Form DR-26S) to:

**Florida Department of Revenue  
 Refunds Sub-Process  
 PO Box 6490  
 Tallahassee, Florida 32314-6490**

**Form DR-26S must reach the Florida Department of Revenue within six (6) months after the date of certification that the new construction is substantially completed; or by November 1st after the new construction is first subject to assessment.**

Florida law requires that refund applications be supported with sufficient information and documentation to determine eligibility and the refund amount due. Upon receipt, the Department will review your application and supporting documents and information. You will be notified if additional information and documentation is needed.

**References**

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Form DR-26S

Application for Refund - Sales and Use Tax

Rule 12-26.008