



Application for Refund - Certain Farming Materials Damaged by Hurricane Michael

Section 1: Refund Information and Refund Amount		
Refund Application for: <input type="checkbox"/> Fencing <input type="checkbox"/> Building Materials <input type="checkbox"/> Both		Refund Amount:
Refund Applicant Position: <input type="checkbox"/> Owner of Real Property <input type="checkbox"/> Owner of Materials		Parcel number:
Section 2: Taxpayer Information		
Refund Applicant Name:		Federal Employer Identification Number (FEIN):
Refund Applicant Mailing Street Address:		Social Security Number (SSN)*:
Mailing 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 <i>Florida Department of Revenue Power of Attorney and Declaration of Representative</i> (Form DR-835) must be attached.		
Representative Name:		
Street or Mailing Address of Representative:		
City:	State:	ZIP:
Telephone Number (Include area code):	Fax Number (Include area code):	Email Address (Optional):
Section 4: Refund Parcel Information		
Parcel Street Address (physical address of agricultural land where materials were used or will be used):		
Location City:	State:	ZIP:
Description of fencing or building on the property repaired or being repaired:		
Section 5: Applicant Affidavit - The purchaser of the fencing materials or building materials must sign the following affidavit:		
Applicant name printed		
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 Michael. 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 of Purchaser: _____		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: _____		Date: _____
OR		
Representative Signature: _____		

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**.

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 October 10, 2018, through June 30, 2019:

- Fencing materials that have been used or will be used in the repair or replacement of farm fences damaged as a direct result of the impact of Hurricane Michael located on land classified as agricultural land by the county property appraiser.
- Building materials that have become or will become a component part of the repair or replacement of a nonresidential farm building damaged as a direct result of the impact of Hurricane Michael.

A “nonresidential farm building” is any temporary or permanent building or support structure that is not intended to be used as a residential dwelling and:

- Classified as a nonresidential farm building on a farm under the Florida Building Code.
- Used primarily for agricultural purposes.
- Located on land that is an integral part of a farm operation or is classified as agricultural land by the county property appraiser.

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

Is there a time limit to apply?

Yes. The owner of the qualified fencing materials or qualified building materials, or the owner of the agricultural land into which the fencing materials or building materials will be used or were incorporated, must submit a completed *Application for Refund - Certain Farming Materials Damaged by Hurricane Michael* (Form DR-26S-HAG), including the required documentation, to the Department no later than December 31, 2019.

Documentation Required

A copy of each sales invoice or other proof of purchase of qualified fencing materials or qualified 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 of an application, your application and the supporting documentation will be reviewed. 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.

*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.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

Subscribe to Receive Email Alerts from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs) or proposed rules, notices of rule development workshops, and more. Subscribe today at floridarevenue.com/dor/subscribe.

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.