

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULES 12A-1.0015 AND 12A-1.097

12A-1.0015 Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats.

(1) No change.

(2) (a) through (c) No change.

(d)1. Any dealer who makes tax exempt sales of tangible personal property and, in good faith, accepts a valid copy of a Florida Certificate of Forwarding Agent Address or relies on the list of designated forwarding agent addresses on the Department's website, or relies on the Department's Address/Jurisdiction Database, and then ships the property to the designated address on the certificate for export outside of the United States is not liable for any tax due on sales made during the effective dates of the certificate. The dealer must maintain documentation that the property was shipped or delivered by the dealer directly to the forwarding agent address.

2. No change

(e) through (f) No change

(3) No change.

(4) Florida Certificate of Forwarding Agent Address; Application; Eligibility.

(a) To apply for a Florida Certificate of Forwarding Agent Address, an applicant must submit a complete Application for a Florida Certificate of Forwarding Agent Address (Form DR-1FA, incorporated by reference in Rule 12A-1.097, F.A.C.), a Florida Business Tax Application (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.), and documentation sufficient to substantiate the applicant's eligibility for the certificate, including the applicant's most recently filed federal income tax return. An application for a certificate is complete when all information required to be submitted by Section 212.06(5)(b), F.S., the application, and this rule is provided to the Department. An applicant that applied for and has been granted a Certificate of Registration is not required to submit a Florida Business Tax Application when applying for a new or renewal of a Florida Certificate of Forwarding Agent Address

(b) No change.

(c) 1. Through 4. No change.

5. An applicant that desires that its certified address be reported in the Department's Address/Jurisdiction Database with a tax rate of zero must include documentation issued by the United States Postal Service confirming the assignment of a special five-digit zip code. A business that has already been granted a Florida Certificate of Forwarding Agent Address may submit the required documentation issued by the United States Postal Service to Account Management as provided in subparagraph (4)(i)2. A certified address with a special five-digit zip code provided by the United States Postal Service will not be reported in the Department's Address/Jurisdiction Database with a tax rate of zero if that address includes a suite address or secondary address.

(d) through (h) No change.

(i) Certificate holders must immediately notify the Department, in writing, and must surrender the certificate, in cases where the certificate holder ceases doing business, changes its address, no longer uses the certified address for export, or should the business otherwise no longer meet the eligibility requirements; provided in paragraph (b), for a Florida Certificate of Forwarding Agent Address ~~and must surrender their certificate.~~

1. through 2. No change.

(j) through (k) No change.

(5) through (6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 212.06(5)(b)13., 212.18(2), 213.06(1) FS. Law Implemented 212.02(20), 212.05(1), 212.06(1), (2), (5), 212.12(9), 212.13(1), (2), (3), (4), 212.21(3), 213.37 FS, s. 43, Ch. 2025-208, LOF. History—New 6-12-03, Amended 6-14-22,_____.

12A-1.097 Public Use Forms.

(1) No change.

(a) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by ~~one or more of the following methods:~~ 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons

with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(b) Forms (certifications) specifically denoted by an asterisk (*) are issued by the Department upon final approval of the appropriate application. Defaced copies of certifications, for purposes of example, may be obtained by written request directed to:

Florida Department of Revenue

Taxpayer Services

Mail Stop 3-2000

5050 West Tennessee Street

Tallahassee, Florida 32399-0112.

Form Number	Title	Effective Date
(2)(a) through (f) No change.		
(g) DR-1FA	Application for a Florida Certificate of Forwarding Agent Address (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXX14398)	<u>XX/XX</u> <u>06/22</u>
(h) No change.		
(3) through (23) No change.		

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b), 212.08(7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) FS., s. 43, Ch. 2025-208, LOF. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-

25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24, 2-20-25,_____.