

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(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 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

5050 West Tennessee Street

Tallahassee, Florida 32399-0112.

Form Number	Title	Effective Date
(2)(a) DR-1	Florida Business Tax Application (http://www.flrules.org/Gateway/reference.asp?No=Ref-14227)	01/22
(b) DR-1N	Registering Your Business (http://www.flrules.org/Gateway/reference.asp?No=Ref-14821)	01/23
(c) DR-1CON	Application for Consolidated Sales and Use Tax Filing Number (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06358)	01/16
(d) DR-1A	Application for Registered Businesses to Add a New Florida Location (http://www.flrules.org/Gateway/reference.asp?No=Ref-14228)	01/22
(e) DR-1C	Application for Collective Registered of Living or Sleeping Accommodations (http://www.flrules.org/Gateway/reference.asp?No=Ref-11783)	03/20
(f) DR-1CCN	Application for Sales and Use Tax County Control Reporting Number (http://www.flrules.org/Gateway/reference.asp?No=Ref-11784)	03/20
(g) DR-1FA	Application for a Florida Certificate of Forwarding Agent Address (http://www.flrules.org/Gateway/reference.asp?No=Ref-14398)	06/22
(3) DR-5	Application for Consumer's Certificate of Exemption with Instructions (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07745)	01/17
(4)(a) DR-7	Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-11378)	01/20
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-14229)	07/21
(c) DR-15CON	Consolidated Summary – Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-11378)	01/20
(5)(a) DR-15	Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-11380)	01/20
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-14822)	01/23
(c) DR-15AIR	Sales and Use Tax Return for Aircraft (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06361)	01/16
(d) DR-15EZ	Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-11382)	01/20
(e) DR-15EZN	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-14823)	01/23
(f) DR-15JEZ	Application for the Exemption of Electrical Energy Used in an Enterprise Zone	06/10

	(R. 08/09)	
(g) DR-15MO	Out-of-State Purchase Return (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06363)	01/16
(h) DR-15ZC	Application for Florida Enterprise Zone Jobs Credit for Sales Tax (R. 10/09)	06/10
(i) DR-15ZCN	Instructions for Completing the Sales and Use Tax Return, Form DR-15, when taking the Enterprise Zone Jobs Tax Credit (R. 06/08)	09/09
(j) EZ-E	Florida Enterprise Zone Program – Business Equipment Sales Tax Refund Application for Eligibility (R. 07/01)	08/02
(k) EZ-M	Florida Enterprise Zone Program – Building Materials Sales Tax Refund Application for Eligibility (R. 07/05)	04/06
(6)(a) DR-16A	Application for Self-Accrual Authority/Direct Pay Permit (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04858)	01/15
(b) DR-16P*	Sales and Use Tax Direct Pay Permit (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06364)	01/16
(c) DR-16R	Renewal Notice and Application for Sales and Use Tax Direct Pay Permit (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04859)	01/15
(7) DR-17A	Certificate of Cash Deposit or Cash Bond (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06365)	01/16
(8)(a) DR-18	Application for Amusement Machine Certificate (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06366)	01/16
(8)(b) DR-18-N	Application for Amusement Machine Certificate General Information and Instructions (http://www.flrules.org/Gateway/reference.asp?No=Ref-06366)	01/16
(8)(c) DR-18R	Amusement Machine Certificate Renewal Application (N. 03/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07853)	03/17
(8)(d) DR-18RS	Amusement Machine Certificate Renewal Application Second Notice (N. 03/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07854)	03/17
(9) DR-26RP	Florida Neighborhood Revitalization Program Application for Sales and Use Tax (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07748)	01/17
(10) DR-29	Application for Release or Refund of Security (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06367)	01/16
(11) DR-46NT	Nontaxable Medical Items and General Grocery List (http://www.flrules.org/Gateway/reference.asp?No=Ref-14232)	01/22
(12) DR-72-2	Declaration of Taxable Status – Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07749)	01/17
(13) DR-95B	Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property (http://www.flrules.org/Gateway/reference.asp?No=Ref-10175)	01/19
(14) DR-99A	Affidavit for Occasional or Isolated Sale of a Motor Vehicle (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07750)	01/17
(15) DR-123	Partial Exemption for Motor Vehicle Sold to Resident of Another State: Affidavit (http://www.flrules.org/Gateway/reference.asp?No=Ref-12313)	01/21
(16) DR-231*	Certificate of Exemption for Entertainment Industry Qualified Production Company (R. 06/12)	06/12
(17) DR-1214	Application for Temporary Tax Exemption Permit (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06371)	01/16
(18)(a) DR-117000	Florida Tax Credit Scholarship Program for Commercial Rental Property –	10/19

	Application for a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref-11202)	
(b) DR-117100	Florida Tax Credit Scholarship Program for Commercial Rental Property – Application to Change a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref-11203)	10/19
(c) DR-117200	Florida Tax Credit Scholarship Program for Commercial Rental Property – Application for Rescindment of a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref-11204)	10/19
(d) DR-117300	Florida Tax Credit Scholarship Program for Commercial Rental Property – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization (http://www.flrules.org/Gateway/reference.asp?No=Ref-11205)	10/19
(19) DR-300400	Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06372)	01/16
(20) DR-600013	Request for Verification that Customers are Authorized to Purchase for Resale (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06373)	01/16
(21) DR-1214DCP	Application for Data Center Property Temporary Tax Exemption Certificate (http://www.flrules.org/Gateway/reference.asp?No=Ref-09254)	04/18
(22) DR-5DCP	Application for Data Center Property Certificate of Exemption (http://www.flrules.org/Gateway/reference.asp?No=Ref-09255)	04/18
(23) DR-26SIGEN	Application for Refund – Sales Tax Paid on Generators for Nursing Homes or Assisted Living Facilities (http://www.flrules.org/Gateway/reference.asp?No=Ref-10174)	01/19
(24)(a) DR-HS1	Hope Scholarship Program – Contribution Election (http://www.flrules.org/Gateway/reference.asp?No=Ref-11206)	10/19
(b) DR-HS2	Hope Scholarship Program – Dealer Contribution Collection Report (http://www.flrules.org/Gateway/reference.asp?No=Ref-11207)	10/19
(c) DR-HS3	Hope Scholarship Program – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization (http://www.flrules.org/Gateway/reference.asp?No=Ref-11208)	10/19

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (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), 1002.40(16) 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), 1002.40(13) FS. 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.