



Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes

DR-300400
R. ~~XX/XX-01/16~~
~~TC~~
Rule 12A-1.097, F.A.C.
~~Florida Administrative Code~~
Effective ~~XX/XX-01/16~~
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**This Completed Application Must Be Received by the Department on or before October 1.
To pay estimated tax using this method, you must submit a new application every year.**

This application is for dealers who sell boats, motor vehicles, or aircraft and who wish to pay their estimated sales tax liability under the provisions of section 212.11(4)(d), Florida Statutes. **To qualify, you must have made at least one sale of a boat, motor vehicle, or aircraft with a sales price of \$200,000 or more greater in the previous state fiscal year (July 1 – June 30).**

Boat, motor vehicle, and aircraft dealers who are qualified by the Department are allowed to use these special estimated sales tax provisions during the next calendar year:

- Calculate their monthly estimated tax payments as 60% percent of their average tax liability for all sales made during the previous state fiscal year, excluding the sale of each boat, motor vehicle, or aircraft with a sales price of \$200,000 or more; and
- Remit sales tax for all sales with a sales price of \$200,000 or more with a Sales and Use Tax Return (Form DR-15) by electronic means on the date of the sale. by electronic funds transfer on the date of the sale or postmarked on the date of the sale when remitting with Form DR-15 (Sales and Use Tax Return).

1. Check One: ☐ New ☐ Renewal

2. Owner's Name: _____
(Enter the individual, partnership, or corporate name.)

3. Contact Name: _____
(If other than the owner.)

4. Telephone Number: _____

5. Business Name: _____
(If different from above or using a fictitious d/b/a.)

6. Mailing Address: _____
(Enter the address where you wish to receive mail.)

7. City: _____ State: _____ ZIP: _____

8. Street Address: _____
(If different from above. Cannot be a P.O. Box.)

9. City: _____ State: _____ ZIP: _____

10. Email Address: _____
(Enter the email address where you wish to receive communication.)

11. Florida Department of Revenue Sales and Use Tax Certificate Number:

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12. Calculation for Estimated Tax:

- A. Taxable sales (prior state fiscal year)
- B. Less total of all individual sales of \$200,000 or more
- C. Net sales
- D. Total tax due (6% of Line C)
- E. Divide the amount on Line D by 12 (this is your average tax liability)
- F. Monthly estimated tax payment (60% of Line E)

\$	
\$	
\$	
\$	
\$	
\$	

Special Note: If approved, the dealer must remit estimated taxes in the manner prescribed above for the entire calendar year.

13. Applicant Signature — **This application cannot be processed if not signed by the applicant.**

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

Signature of Owner, Partner, or Officer

Date

Type Name Above

Title

If you have any questions regarding this application or estimating taxes under this application, call Return Reconciliation at (850) 850-717-6637. Questions may be emailed to DOR-RetRecSales@floridarevenue.com.

Mail this completed application to:

Florida Department of Revenue
Return Reconciliation MS 1-5253
5050 W Tennessee St
Tallahassee FL 32399-0162