

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
<http://floridarevenue.com/opengovt/Pages/meetings.aspx>

MEMBERS

Governor Rick Scott
Attorney General Pam Bondi
Chief Financial Officer Jimmy Patronis
Commissioner Adam H. Putnam

March 7, 2018

Contacts: **Debra J. Longman**
 Director of Legislative and Cabinet Services
 (850) 617-8324

MaryAnn Murphy, Executive Asst. II
(850) 717-7138

9:00 A.M.
LL-03, The Capitol
Tallahassee, Florida

ITEM	SUBJECT	RECOMMENDATION
1.	Respectfully request approval of the minutes of the October 17, 2017 and the December 13, 2017 Cabinet meeting.	
	(ATTACHMENT 1)	RECOMMEND APPROVAL
2.	Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to General Tax Administration.	
	(ATTACHMENT 2)	RECOMMEND APPROVAL
3.	Respectfully request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to Property Tax Oversight.	
	(ATTACHMENT 3)	RECOMMEND APPROVAL
4.	Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to General Tax Administration.	
	(ATTACHMENT 4)	RECOMMEND APPROVAL
5.	Respectfully submit the Agency 2 nd Quarter Performance Report for Fiscal Year 2017/2018.	
	(ATTACHMENT 5)	INFORMATION/DISCUSSION



FLORIDA

Executive
Director

Leon M. Biegalski

March 7, 2018

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Kristin Olson, Deputy Chief of Staff
Amanda Carey, Deputy Cabinet Affairs Director

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Stephanie Leeds, Deputy Director of Cabinet Affairs

The Honorable Pam Bondi, Attorney General
Attention: Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer
Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Leon Biegalski, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting? The Department requests final adoption of the following proposed rules, and approval to file and certify them with the Secretary of State under Chapter 120, F.S.

Child Support – Ann Coffin, Director • General Tax Administration – Maria Johnson, Director
Property Tax Oversight – Dr. Maurice Gogarty, Director • Information Services – Damu Kuttikrishnan, Director

www.floridarevenue.com
Florida Department of Revenue
Tallahassee, Florida 32399-0100

Why are the proposed rules necessary?

This rulemaking is necessary to provide the criteria and the procedures for applicants to establish eligibility to receive a tax exemption for data centers and a tax refund for rural areas of opportunity. Both provisions were created by Section 26 of Chapter 2017-36, L.O.F.

Revisions to rules regarding refund claims and the applications for refund used by the Department are necessary to put taxpayers on notice of what is required to establish eligibility to claim a refund and what constitutes a complete refund application for purposes of the payment of interest on a refund paid by the Department more than 90 days after the date of submission of a complete refund application. In addition, changes are needed to several rules to make it easier for taxpayers to seek refunds.

Additional rule changes are necessary to incorporate statutory changes made by the 2017 Legislature regarding the elimination of registration fees, to update administrative procedures, and to implement the repeal of certain statutory provisions.

What do the proposed rules do?

Compensation for Vending Machine Violations, Rule 12-18.008, F.A.C.: the proposed changes remove references to the requirement for vending machine operators to post a specified notice on vending machines that offer food or beverages, in accordance with changes made to Section 212.0515(3)(a), F.S., by Section 24 of Chapter 2017-36, L.O.F.

Notice of Freeze, Rule 12-21.203, F.A.C.: the proposed changes update administrative procedures related to the information the Department provides to custodians exercising control or possession of a delinquent taxpayer's assets.

Refunds, Rules 12A-1.012, 12A-1.0144, 12A-1.097, 12-26.003, 12-26.004, 12-26.008, and 12-26.009, F.A.C.: the proposed changes provide guidance regarding the documentation necessary for a taxpayer to establish entitlement to a tax refund; address the repeal of the exemption provided in Section 212.08(7)(hhh), F.S.; and remove obsolete provisions.

Exemption for Data Center Property, Rule 12A-1.108, F.A.C.: the proposed new rule provides guidance on the new sales tax exemption for purchases of data center property by qualified applicants provided in Section 26 of Chapter 2017-36, L.O.F., which made changes to Section 212.08(5)(s), F.S.

Were comments received from external parties? Yes. A request for workshop was received for Rule 12A-1.108, F.A.C., and a workshop was held on November 16, 2017. Following the workshop, the Department received additional written comments. Upon review, the Department modified the rule language. No requests for workshops were received for the other listed rules, and no other workshops were held.

On December 13, 2017, the Governor and Cabinet approved the Department's request to publish Notices of Proposed Rule and to conduct rule hearings. Rule hearings were scheduled for February 7, 2018, if requested. No request was received to hold the scheduled rule hearings and no hearings were held.

Comments of a primarily technical nature were received from the staff of the Joint Administrative Procedures Committee for several of the proposed rules. Notices of Change were published February 20, 2018, to make minor adjustments in response to the comments. All questions have been answered, and all necessary changes have been made.

Form Updates

Why are the proposed rules necessary?

These rule changes are necessary to incorporate formatting changes that will make the forms easier to use; to adopt a form to be used by applicants that seek a refund of sales tax paid for purchases building materials, the rental of tangible personal property, and pest control services used in new construction located in a rural area of opportunity provided in Section 26 of Chapter 2017-36, L.O.F.; to incorporate statutory revisions made by the 2017 Legislature regarding the elimination of registration fees; and to update contact information for the Department.

What do the proposed rules do?

This rulemaking will eliminate 2 obsolete forms, adopt 5 new forms, and implement legislative and administrative changes to 7 current forms used by the Department in the administration of the following taxes, fees, and surcharges (alphabetical by topic):

Refunds (Rule 12-26.008, F.A.C.)
Solid Waste and Surcharge Fees (Rule 12A-16.008, F.A.C.)
Sales and Use Tax (Rule 12A-1.097, F.A.C.)

Were comments received from external parties? No. A rule workshop was scheduled to be held on November 16, 2017, if requested in writing. No request was received and no workshop was held.

On December 13, 2017, the Governor and Cabinet approved the Department's request to publish Notices of Proposed Rule and to conduct rule hearings. Rule hearings were scheduled for February 7, 2018, if requested. No request was received to hold the scheduled rule hearings and no hearings were held.

Comments of a primarily technical nature were received from the staff of the Joint Administrative Procedures Committee for several of the proposed rules. Notices of Change were published February 20, 2018, to make minor adjustments in response to the comments. All questions have been answered, and all necessary changes have been made.

For each rule, attached are copies of:

- Summary of the proposed rule, which includes:
 - Statements of facts and circumstances justifying the rule;
 - Federal comparison statement; and
 - Summaries of the workshops and hearings
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
DEPARTMENTAL
CHAPTER 12-18, FLORIDA ADMINISTRATIVE CODE
COMPENSATION FOR TAX INFORMATION
AMENDING RULE 12-18.008

SUMMARY OF PROPOSED RULE

The proposed amendment removes references to the requirement that vending machine operators post a notice on vending machines that dispense food and beverages.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment removes the requirement for vending machine operators to post a specified notice on vending machines, as provided in Section 24 of Chapter 2017-36, L.O.F.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule does not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative

Register on November 2, 2017 (Vol. 43, No. 213, pp. 4941-4942), to advise the public of the proposed changes to Rule 12-18.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2017. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

DECEMBER 13, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 13, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-18.008, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on December 5, 2017 (Vol. 43, No. 233, pp. 5473-5474).

SUMMARY OF RULE HEARING

FEBRUARY 7, 2018

A Notice of Proposed Rule was published in the Florida Administrative Register on January 16, 2018 (Vol. 44, No. 10, p. 197), to advise the public of the proposed changes to Rule 12-18.008, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on February 7, 2018. No request was received and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-18, FLORIDA ADMINISTRATIVE CODE
DEPARTMENTAL
AMENDING RULE 12-18.008

(1) No change.

(2) Operators of vending machines must be registered with the Department of Revenue, ~~and must affix a notice to each food or beverage machine which contains the Notice to Customers,~~ as provided in Rule 12A-1.044, F.A.C.

(3) Any person who provides information showing that an operator of a vending machine has failed to register with the Department of Revenue ~~affix the required notice~~ may be eligible for compensation.

(a) through (b) No change.

(4) No change.

(5)(a) All claims for a reward relating to an operator's failure to register with the Department of Revenue ~~affix the required notice~~ must include the following information:

1. through 5. No change.

(6) through (7) No change.

Rulemaking Authority 212.0515(7), 213.06(1), 213.30(1) FS. Law Implemented 212.0515, 213.30 FS. History—New 5-11-92, Amended 10-19-99, 6-1-09, 5-9-13, 7-28-15,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
DEPARTMENTAL
CHAPTER 12-21, FLORIDA ADMINISTRATIVE CODE
LEVY, SEIZURE AND SALE OF PROPERTY
AMENDING RULE 12-21.203

SUMMARY OF PROPOSED RULE

The proposed revision clarifies the information provided on a Notice of Freeze to custodians exercising control or possession of a delinquent taxpayer's assets.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment brings the rule into compliance with Section 213.67, F.S.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule does not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 2, 2017 (Vol. 43, No. 213, p. 4942), to advise the public of the proposed changes to Rule 12-21.203, F.A.C., and to provide that, if requested in writing, a rule development

workshop would be held on November 16, 2017. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

DECEMBER 13, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 13, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-21.203, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on December 5, 2017 (Vol. 43, No. 233, pp. 5473-5474).

SUMMARY OF RULE HEARING

FEBRUARY 7, 2018

A Notice of Proposed Rule was published in the Florida Administrative Register on January 16, 2018 (Vol. 44, No. 10, pp. 197-198), to advise the public of the proposed changes to Rule 12-21.203, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on February 7, 2018. No request was received and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-21, FLORIDA ADMINISTRATIVE CODE
DEPARTMENTAL
AMENDING RULE 12-21.003

12-21.203 Notification to Custodians; Custodial Responsibilities.

(1) No change.

(2) The Notice of Freeze will state the Department's authority to initiate the garnishment procedure; specifically identify the delinquent taxpayer subject to garnishment; ~~specify the amount of tax, fee, surcharge, penalty, interest, administrative fees, and costs of collection owed by the taxpayer;~~ indicate the dates during which the freeze of assets is effective; specify the amount of the delinquent taxpayer's assets that must be frozen by the custodian; and describe the custodian's responsibilities pursuant to Section 213.67, F.S., and this rule.

(3) The Notice of Freeze informs the custodian of the following:

(a) No change.

(b) The Notice of Freeze is effective as of the date of its receipt, and remains in effect until the custodian receives a subsequent notice from the Department with further instructions ~~consents to a transfer or disposition~~, or until sixty (60) days have elapsed from the date of its receipt. ~~However, i~~ If the delinquent taxpayer contests the intended levy in circuit court or under Chapter 120, F.S., within the time period specified under Section 213.67, F.S., the Department will notify the custodian that the Notice of Freeze will remain in effect until a final resolution is achieved.

(c) No change.

(4) through (5) No change.

(6) If, during the time period prescribed by this notice, the delinquent taxpayer satisfies the delinquent liability ~~for taxes, fees, surcharges, penalties, interest, administrative fees, or costs of collection~~, the Department will issue a Notice of Release. Upon receipt of the Notice of Release, the custodian is no longer prohibited from transferring, returning, or disposing of any assets owned, controlled by, or owed to the taxpayer that are in the custodian's possession or control.

(7) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 206.18(4), 213.67, 443.1316 FS.
History—New 6-16-93, Amended 3-31-99, 6-28-00, 3-12-14,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
DEPARTMENTAL
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE
REFUNDS

AMENDING RULES 12-26.003, 12-26.004, 12-26.008, and 12-26.009

SUMMARY OF PROPOSED RULES

The proposed amendments incorporate revisions to the rules and forms used to administer the Department's Refund Process.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12-26.003, F.A.C., remove obsolete provisions contained in the rule and to update information on refund application procedures.

The proposed amendments to Rule 12-26.004, F.A.C., provide information regarding refund applications delivered to the Department by e-mail.

The proposed amendments to Rule 12-26.008, F.A.C., adopt, by reference, updates to the applications for refunds, two new forms that provide instructions on how to complete the application for refund, updates to the mutual agreement for an audit or confirmation of a tax refund claim to be performed at the taxpayer's location, a form used by certain taxpayers to apply for certification by the Department of Economic Opportunity for a refund of sales tax paid on the purchase of building materials, the rental of tangible personal property, and payment for pest control services used in new construction located in a rural area of opportunity; and remove

an obsolete form previously used to obtain a refund of intangible personal property tax.

The proposed amendments to Rule 12-26.009, F.A.C., reflect the repeal of the emergency excise tax and remove provisions that are no longer necessary.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 2, 2017 (Vol. 43, No. 213, pp. 4942-4943), to advise the public of the proposed changes to Rule 12-26.003, 12-26.004, 12-26.008, 12-26.009, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2017. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

DECEMBER 13, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 13, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-26.003, 12-26.004, 12-26.008, 12-26.009, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on December 5, 2017 (Vol. 43, No. 233, pp.

5473-5474).

SUMMARY OF RULE HEARING

FEBRUARY 7, 2018

A Notice of Proposed Rule was published in the Florida Administrative Register on January 16, 2018 (Vol. 44, No. 10, pp. 199-202), to advise the public of the proposed changes to Rule 12-26.003, 12-26.004, 12-26.008, 12-26.009, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on February 7, 2018. No request was received and no hearing was held. No public comments were received.

Written comments were received from the staff of the Joint Administrative Procedures Committee. A notice of change was published in the Florida Administrative Register on February 20, 2018, (Vol. 44, No. 35, p. 836), providing requested changes. The change to Rule 12-26.003(3)(b)2., F.A.C, removes a provision made duplicative by the proposed rulemaking. The change to Rule 12-26.004, F.A.C., corrects the title of a form changed by the proposed rulemaking. The changes made to Rule 12-26.008, F.A.C., amend forms DR-26, DR-26N, DR-26S, DR-26SN, DR-370026, and RAO to include incorporative information for any promulgated materials mentioned in the forms. The changes also modify forms DR-26S and DR-26SN to delete references to a program that has expired. Technical changes have also been made to correct the effective date of the forms and to update the law implemented citations for this rule. The final rule language and materials presented for adoption today reflect these changes.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE
REFUNDS

AMENDING RULES 12-26.003, 12-26.004, 12-26.008, AND 12-26.009

12-26.003 Application for Refund.

~~(1)(a) Taxes Paid On or After October 1, 1994, and Before July 1, 1999:~~

~~Except as otherwise provided by Section 213.345, F.S., the application for refund as required by Section 215.26, F.S., shall be filed with the Department within five years after the date the tax was paid, or the right to the refund is barred.~~

~~(b) Taxes Paid On or After July 1, 1999:~~

Except as otherwise provided by Section 213.345, F.S., for the tolling of the refund period, the application for refund required by Section 215.26, F.S., must be filed with the Department within three years after the date the tax was paid, or the right to the refund is barred.

(2)(a) No change.

(b) Applications for refund must be filed with the Department by submitting the completed application to the Department:

1. Online at taxapps.floridarevenue.com/Refunds/; or

2. Mailed to ~~using~~ the address ~~or instructions~~ contained within the application.

(3) Form DR-26, Application for Refund (incorporated by reference in Rule 12-26.008, F.A.C.), is the approved refund application for all taxes collected by the Department, except as follows:

(a) COMMUNICATIONS SERVICES TAX. A refund claim for communications services tax must be made directly to the dealer that collected that tax, as provided in Section 202.23, F.S. A refund claim may be made to the Department using Form ~~form~~ DR-26, Application for Refund, only under the following circumstances:

1. through 2. No change.

(b) CORPORATE INCOME TAX. Refunds claimed under Chapter 220 ~~or 221~~, F.S., must be filed with the Department on the following forms:

1. Form F-1120, Florida Corporate Income/Franchise ~~and Emergency Excise~~ Tax Return, Form ~~or form~~ F-1120A, Florida Corporate Short Form Income Tax Return, or Form F-1120X, Amended Florida Corporate Income/Franchise Tax Return (all forms incorporated by reference in Rule 12C-1.051, F.A.C.).

~~2. Form F-1120X, Amended Florida Income Tax Return (incorporated by reference in Rule 12C-1.051, F.A.C.).~~

3. Renumbered 2. No change.

(c) through (d) No change.

~~(e) INTANGIBLE PERSONAL PROPERTY TAX. All refunds claimed under Chapter 199, F.A.C., must be filed with the Department on form DR-26I, Application for Refund-Intangible Personal Property Tax (incorporated by reference in Rule 12-26.008, F.A.C.).~~

~~(e)(f)~~ No change.

~~(f)(g)~~ SALES AND USE TAX, DISCRETIONARY SALES SURTAX, SURCHARGES, AND FEES. A refund claimed for sales and use taxes, discretionary sales surtaxes, surcharges, and fees imposed or administered under Chapter 212, F.S., must be filed with the Department on Form ~~form~~ DR-26S, Application for Refund-Sales and Use Tax (incorporated by reference in

Rule 12-26.008, F.A.C.). ~~An Application for Refund Sales and Use Tax that is filed under the provisions of Sections 212.08(5)(g), (h), (n), (o), and (q), F.S., must contain the forms and other documentation specified in Rule 12A-1.107, F.A.C., to be deemed complete.~~

(4) Applications for refund ~~that as described herein which~~ are not properly completed will not be considered filed for the purpose of tolling the statutory provisions of Section 215.26, F.S., or for the purpose of the payment of interest under the conditions prescribed in Sections 213.235 and 213.255, F.S. The Department will ~~shall~~ notify the applicant of the incomplete application and the necessary actions, corrections, of information needed to complete it within 30 consecutive calendar days of receiving the incomplete application. For the purposes of this rule, a completed application is defined as an application which contains all of the following information:

(a) The taxpayer's current business name, and business mailing address, ~~and physical location of business, if different from the mailing address;~~

(b)1. The taxpayer's federal taxpayer identification number, or social security number, business partner number, and/or Florida tax registration or license number, and/or audit number, if available;

2. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, F.S., and not subject to disclosure as public records. Collection of social security numbers is authorized under state and federal law. Visit the Department's website site at www.floridarevenue.com and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions;

(c) through (d) No change.

(e) Information and documentation that ~~which~~ will enable the Department to determine eligibility for the refund and ~~verify~~ the amount of the refund claim due ~~requested~~. ~~This information must include all data which was required to be submitted on the original or original-amended tax return associated with the refund application.~~

(f) through (h) No change.

~~(5)(a) The Department is empowered, pursuant to Section 213.255, F.S., to require that the applicant provide a cash bond or surety bond to protect the state's financial position in cases when the Department pays a refund claim before completing an audit of the claim.~~

~~(b) Section 213.255, F.S., also authorizes the Department to accept the following alternative security arrangements to the cash bond or surety bond discussed in paragraph (a):~~

~~1. An assigned time deposit; or,~~

~~2. An irrevocable letter of credit.~~

Rulemaking Authority 213.06(1) FS. Law Implemented 95.091(3), 198.29(1), 199.232(5), 202.23, 213.235, 213.255, 213.34, 213.345, 215.26, 220.725, 624.5092, 624.511, 624.518 FS. History—New 11-14-91, Amended 4-18-93, 4-18-95, 4-2-00, 10-4-01, 9-28-04, ____.

12-26.004 Refund Approval Process.

(1) No change.

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

(c) The 90 consecutive calendar day period and the requirement to pay interest on refund amounts not timely paid or credited to a taxpayer, as discussed in paragraphs (a) and (b) above, will be tolled if:

1. No change.

2. Both parties complete and sign Department Form DR-370026 (~~Mutual~~ Agreement to Audit or ~~Verify~~ Refund Claim), incorporated by reference in Rule 12-26.008, F.A.C.

(3)(a) For the purpose of implementing the 90 consecutive calendar day interest provision required pursuant to Section 213.255, F.S., and this rule, an application will be considered complete when all information or corrections requested from the applicant are received by the Department, based on the postmark date, fax date, e-mail submission date, or date of hand-delivery of such requested information.

(b) No change.

(4) No change.

Rulemaking Authority 213.06(1), 213.23 FS. Law Implemented 95.091(3), 213.235, 213.255, 213.34, 213.345, 215.26 FS. History—New 11-14-91, Amended 4-2-00, 10-4-01,_____.

12-26.008 Public Use Forms.

(1)(a) The following public use forms are used by the Department in the processing of refunds and are hereby incorporated by reference.

(b) These forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at www.floridarevenue.com/forms; or, 2) calling the Department at 850-488-6800 Monday through Friday (excluding holidays); or, 3) visiting any local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 2) faxing the Distribution Center at (850)922-2208; or, 3) visiting any local Department of Revenue Service Center to personally obtain a copy; or, 4) calling the Forms

Request Line during regular office hours at (800)352-3671; or, 5) downloading selected forms from the Department's Internet site stated in the parentheses (www.myflorida.com/dor). Persons with hearing or speech impairments may call the Florida Relay Service at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

Form Number	Title	Effective Date
(2) DR-26	Application for Refund (R. <u>06/03</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-)	<u>09/04</u>
(3) DR-26I	Application for Refund Intangible Personal Property Tax (N. 06/03)	09/04
(4) DR-26S	Application for Refund-Sales and Use Tax (R. <u>01/03</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-)	<u>09/04</u>
(4)(5) DR-370026	Mutual Agreement to Audit or Verify Refund Claim (R. <u>07/02</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-)	<u>09/04</u>
(5) <u>DR-26N</u>	<u>Instructions – Application for Refund</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-)	<u> </u>
(6) <u>DR-26SN</u>	<u>Instructions – Application for Refund Sales and Use Tax</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-)	<u> </u>
(7) <u>RAO</u>	<u>Rural Areas of Opportunity Application for</u> <u>Certification Exempt Goods and Services Sales</u> <u>Tax Refund Based on s. 212.08(5)(r), F.S.</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-)	<u> </u>

Rulemaking Authority 213.06(1) FS. Law Implemented 72.011, ~~199.183, 199.185, 199.218(5),~~
201.11, ~~202.125,~~ 202.23, 206.41, 206.64, 206.8745, ~~206.97, 206.9815, 206.9875, 206.9941,~~
206.9942, 212.02(15)(a), (19), ~~212.05(1)(a)1.b., 212.06(5)(a)1., (7), 212.07(1), 212.08(2)(j),~~
(5)(f), (g), (h), (q), (7), ~~212.09, 212.11(4), (5),~~ 212.12(6)(a), (c), 212.13(1), (2), ~~212.12(4),~~
212.17(1), (2), (3), ~~212.183,~~ 213.255(2), (3), (4), (12), 213.34, 215.26, 220.725, 220.727,
624.5092, 681.104 FS. History–New 11-14-91, Amended 4-18-93, 10-4-01, 9-28-04,_____.

12-26.009 Refund/Offset Within an Audit.

(1) through (4) No change.

~~(5) Procedures When Auditing Corporate Income Tax and Emergency Excise Tax Only—
Same Audit Period.~~

~~(a) For purposes of this rule, corporate income tax and emergency excise tax are considered one tax category. Therefore, when auditing corporate income tax and emergency excise tax for the same audit period, any underpayment or overpayment found in corporate income tax during a filing period is added to or offset against any underpayment or overpayment found in emergency excise tax during the same filing period. The net result of a filing period is then carried forward and added to or offset against the net result of the following filing period(s) under audit to determine the final audit findings.~~

~~(b) Overpayments shall be applied to underpayments in the following order:~~

- ~~1. To any accrued tax;~~
- ~~2. To any accrued interest; and,~~
- ~~3. To any accrued penalty.~~

~~(c) Example: A taxpayer's corporate income tax and emergency excise tax are included on an audit for the tax periods January 1988 through December 1992. The following information is revealed on the audit:~~

Tax		Tax <Over>			Cumulative
Category	Period	Under Paid	Interest	Penalty	Amount
Corporate	12/88	\$ 1,000.00	\$ 0.00	\$ 0.00	
Emergency Excise	12/88	<3,000.00>	0.00	0.00	\$<2,000.00>
Corporate	12/89	500.00	0.00	0.00	
Emergency Excise	12/89	1,000.00	0.00	0.00	<500.00>
Net Result					<500.00>

~~The 12/88 overpayment in emergency excise tax is offset against the 12/88 underpayment in corporate income tax. The remaining overpayment is carried forward to be offset against later underpayments within the audit period. The 12/88 net overpayment is offset against the 12/89 underpayments in corporate income tax and emergency excise tax. Since the final result of the audit is an overpayment and the entire amount of the overpayment is outside the statute of limitations for refund, the remaining overpayment is barred from any additional refund or credit.~~

(6) through (8) Renumbered (5) through (7) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 72.011, 95.091, 213.25, 213.34, 215.26

FS. History—New 4-18-95, Amended_____.



Application for Refund

Section 1: Taxpayer Information

Taxpayer Name:

Business Partner Number:

Federal Employers Identification Number (FEIN):

Social Security Number (SSN) *:

Mailing Street Address:

Mailing City:

State:

ZIP:

Location Street Address:

Location City:

State:

ZIP:

Telephone Number (include area code):

Fax Number (include area code):

Email Address (optional):

Section 2: Taxpayer Representative - This section is to be completed when a taxpayer representative will be receiving the records requested. A signed Power of Attorney and Declaration of Representative (Form DR-835) must be attached.

Representative Name:

Street or Mailing Address:

City:

State:

ZIP:

Telephone Number:

Fax Number:

Email Address (optional):

Section 3: Collection / Applied Period(s) - Enter the date the tax was paid and the collection/applied period(s).

Date Paid (MM / DD / YY):

Collection / Applied Dates (MM / DD / YY to MM / DD / YY):

Section 4: Tax Categories - Check the box next to the type of tax you paid. A separate application must be completed for each tax type.☐ Communications Services☐ Estate☐ Insurance Premium☐ Other (Please Specify):☐ Corporate Income☐ Fuel☐ Nonrecurring Intangible☐ Documentary Stamp☐ Governmental Leasehold☐ Pollutant**Section 5: Refund Amount - Enter the refund amount. Provide a brief explanation for the refund claim.**

Refund Amount:

Brief Explanation for Refund:

*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** and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Authorization and Signature

I declare that I have read the foregoing application and the facts stated in it are true.

Taxpayer Signature

Date

OR

Representative Signature

Date

Mail this application and applicable documentation to:

Florida Department of Revenue
Refunds
P O Box 6490
Tallahassee FL 32314-6490

or Fax 850-410-2526

Contact Us

For more information about the documentation needed to process your refund, or to check on the application status, call us at 850-617-8585.

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

To find a taxpayer service center near you, visit **floridarevenue.com/taxes/servicecenters**

For written replies to tax questions, write to:

Taxpayer Services - Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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Form DR-835

Florida Department of Revenue Power of Attorney
and Declaration of Representative

Rule 12-6.0015



Florida Department of Revenue
Application for Refund - Sales and Use Tax

DR-26S
R. XX/XX
Rule 12-26.008
Florida Administrative Code
Effective XX/XX

Section 1: Taxpayer Information

Taxpayer Name: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		Sales Tax Certificate Number: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
Business Partner Number: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Federal Employers Identification Number (FEIN): <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Social Security Number (SSN) *: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
Mailing Street Address: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
Mailing City: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	State: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	ZIP: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
Location Street Address: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
Location City: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	State: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	ZIP: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
Telephone Number (include area code): <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Fax Number (include area code): <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Email Address (optional): <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	

Section 2: Taxpayer Representative - This section is to be completed when a taxpayer representative will be receiving the records requested. A signed Power of Attorney and Declaration of Representative (Form DR-835) must be attached.

Representative Name: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
Street or Mailing Address: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
City: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	State: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	ZIP: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
Telephone Number: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Fax Number: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Email Address (optional): <div style="border: 1px solid black; height: 20px; width: 100%;"></div>

Section 3: Collection / Applied Period(s) - Enter the date the tax was paid and the collection/applied period(s).

Date Paid (MM / DD / YY): <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Collection / Applied Dates (MM / DD / YY to MM / DD / YY): <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
---	--

Section 4: Tax Categories - Check the box next to the type of tax you paid. A separate application must be completed for each tax type.

<input type="checkbox"/> Amusement Machine <input type="checkbox"/> Certificate Fee <input type="checkbox"/> Discretionary Sales <input type="checkbox"/> Surtax <input type="checkbox"/> Sales and Use Tax	<input type="checkbox"/> Solid Waste Fees <input type="checkbox"/> Battery Fees <input type="checkbox"/> New Tire Fees <input type="checkbox"/> Rental Car Surcharge <input type="checkbox"/> Gross Receipts Tax on Dry Cleaning	<input type="checkbox"/> Transient Rental Tax Paid to the Department <input type="checkbox"/> Other (Please specify): <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>
---	--	--

Check the box next to the reason for your refund claim.

- | | | | |
|--|--|--|---|
| <input type="checkbox"/> Amended Replacement Return | <input type="checkbox"/> Estimated Tax | <input type="checkbox"/> New/Expanding Business Equipment | <input type="checkbox"/> Real Property Lease |
| <input type="checkbox"/> Audit Overpayment | <input type="checkbox"/> Exempt Sales | <input type="checkbox"/> Motor Vehicles/Boat/Mobile Homes/Aircraft | <input type="checkbox"/> Repossessed Merchandise |
| <input type="checkbox"/> Bad Debt | <input type="checkbox"/> Florida Neighborhood Revitalization | <input type="checkbox"/> Motor Vehicle Repurchase/Replacement | <input type="checkbox"/> Transient Rental |
| <input type="checkbox"/> Community Contribution Tax Credit | <input type="checkbox"/> FL Rural Areas of Opportunity | | <input type="checkbox"/> Other (Please specify): |
| <input type="checkbox"/> Credit Memos | | | <div style="border: 1px solid black; height: 20px; width: 100%;"></div> |
| <input type="checkbox"/> Duplicate Payment | | | |

Section 5: Refund Amount - Enter the refund amount. Provide a brief explanation for the refund claim.

Refund Amount:

Brief Explanation for Refund:

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Authorization and Signature

I declare that I have read the foregoing application and the facts stated in it are true.

Taxpayer Signature

Date

OR

Representative Signature

Date

Mail this application and applicable documentation to:

Florida Department of Revenue
Refunds
P O Box 6490
Tallahassee FL 32314-6490

or Fax 850-410-2526

Contact Us

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Form DR-835

Florida Department of Revenue Power of Attorney
and Declaration of Representative

Rule 12-6.0015



Agreement to Audit Refund Claim

DR-370026

R. XX/XX

Rule 12-26.008

Florida Administrative Code

The Florida Department of Revenue and _____

_____ Taxpayer Name _____ Business Partner# or FEIN

_____ Street Address _____ City _____ State _____ ZIP

_____ Telephone Number _____ Fax Number

both agree that:

- An audit or confirmation is needed to support the refund claim.
- The field audit or confirmation of the refund claim will take place at:

_____ Street Address _____ City _____ State _____ ZIP

- Interest will not begin until the audit or confirmation of the refund claim is final as provided in section 213.255(4), Florida Statutes.
- Florida law requires that refund claims be supported with sufficient information and documentation to determine eligibility and the amount of the refund claim due. The information and documentation must be available at your business location within 30 days from the date requested by the local Department auditor.
- If the supporting documentation is not made available to the local Department auditor within 30 days from the date requested, or an extension of that date, the refund request will be denied.
- This agreement is not binding until signed by the Taxpayer (or authorized representative) and the Department.
- You do not waive any rights to any informal protest or appeal procedure provided in Rule Chapter 12-6, F.A.C., or to any formal proceedings provided in Sections 120.569 and 120.57, F.S., by signing this Agreement.

_____ Taxpayer or Authorized Representative Signature*

_____ Date Signed

_____ Title or Designation

* If signing as an authorized representative of the taxpayer,
you must attach a properly executed Power of Attorney (Form DR-835).

Florida Department of Revenue (Authorized Agent) By:

_____ Print Name

_____ Title

_____ Signature

_____ Date Signed

_____ Service Center

_____ Telephone Number

_____ Refund Control Number

_____ Audit Number

References

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The forms are available online at floridarevenue.com/forms.*

Form DR-835	Power of Attorney and Declaration of Representative	Rule 12-6.0015, F.A.C.
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Florida Department of Revenue
Application for Refund - Sales and Use Tax

DR-26S
R. XX/XX
Rule 12-26.008
Florida Administrative Code
Effective XX/XX

Section 1: Taxpayer Information

Taxpayer Name: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		Sales Tax Certificate Number: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
Business Partner Number: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Federal Employers Identification Number (FEIN): <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Social Security Number (SSN) *: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
Mailing Street Address: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
Mailing City: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	State: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	ZIP: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	
Location Street Address: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>			
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Telephone Number (include area code): <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Fax Number (include area code): <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	Email Address (optional): <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	

Section 2: Taxpayer Representative - This section is to be completed when a taxpayer representative will be receiving the records requested. A signed Power of Attorney and Declaration of Representative (Form DR-835) must be attached.

Representative Name: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
Street or Mailing Address: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>		
City: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	State: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	ZIP: <div style="border: 1px solid black; height: 20px; width: 100%;"></div>
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---	--

Section 4: Tax Categories - Check the box next to the type of tax you paid. A separate application must be completed for each tax type.

<input type="checkbox"/> Amusement Machine <input type="checkbox"/> Certificate Fee <input type="checkbox"/> Discretionary Sales <input type="checkbox"/> Surtax <input type="checkbox"/> Sales and Use Tax	Solid Waste Fees <input type="checkbox"/> Battery Fees <input type="checkbox"/> New Tire Fees <input type="checkbox"/> Rental Car Surcharge <input type="checkbox"/> Gross Receipts Tax on Dry Cleaning	<input type="checkbox"/> Transient Rental Tax Paid to the Department <input type="checkbox"/> Other (Please specify): <div style="border: 1px solid black; height: 20px; width: 100%; margin-top: 5px;"></div>
---	--	--

Check the box next to the reason for your refund claim.

- | | | | |
|--|--|--|---|
| <input type="checkbox"/> Amended Replacement Return | <input type="checkbox"/> Estimated Tax | <input type="checkbox"/> New/Expanding Business Equipment | <input type="checkbox"/> Real Property Lease |
| <input type="checkbox"/> Audit Overpayment | <input type="checkbox"/> Exempt Sales | <input type="checkbox"/> Motor Vehicles/Boat/Mobile Homes/Aircraft | <input type="checkbox"/> Repossessed Merchandise |
| <input type="checkbox"/> Bad Debt | <input type="checkbox"/> Florida Neighborhood Revitalization | <input type="checkbox"/> Motor Vehicle Repurchase/Replacement | <input type="checkbox"/> Transient Rental |
| <input type="checkbox"/> Community Contribution Tax Credit | <input type="checkbox"/> FL Rural Areas of Opportunity | | <input type="checkbox"/> Other (Please specify): |
| <input type="checkbox"/> Credit Memos | | | <div style="border: 1px solid black; height: 20px; width: 100%;"></div> |
| <input type="checkbox"/> Duplicate Payment | | | |

Section 5: Refund Amount - Enter the refund amount. Provide a brief explanation for the refund claim.**Refund Amount:****Brief Explanation for Refund:**

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Authorization and Signature

I declare that I have read the foregoing application and the facts stated in it are true.

Taxpayer Signature_____
Date

OR

Representative Signature_____
Date**Mail this application and applicable documentation to:**

Florida Department of Revenue
Refunds
P O Box 6490
Tallahassee FL 32314-6490

or Fax 850-410-2526

Contact Us

For more information about the documentation needed to process your refund, or to check on the application status, call us at 850-617-8585.

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Form DR-835

Florida Department of Revenue Power of Attorney
and Declaration of Representative

Rule 12-6.0015



Instructions - Application for Refund Sales and Use Tax

Did you Know? You may begin the refund process by completing the application online.

Florida law requires that refund applications be supported with sufficient information and documentation to determine eligibility and the refund amount due. Form DR-26SN (*Instructions – Application for Refund Sales and Use Tax*) provides the information and documentation required for some common refund claims.

Use **Form DR-26S** when requesting a refund for:

- Sales and Use Tax
- County Discretionary Sales Surtax
- Amusement Machine Certificate Fees
- Transient Rental Tax Paid to the Department
- Solid Waste Fees
 - * Battery Fees
 - * Rental Car Surcharge
 - * New Tire Fees
 - * Gross Receipts Tax on Dry Cleaning
- Prepaid Wireless E911 Fee
- Exemptions by Refund:
 - * Community Contribution Tax Credit
 - * Florida Neighborhood Revitalization Program
 - * Motor Vehicle Warranty Repurchase or Replacement (Lemon Law)
 - * New/Expanding Business Equipment
 - Florida Rural Areas of Opportunity

You may choose to submit the required information and documentation electronically instead of providing paper copies. Contact **Refunds** at **(850) 617-8585** for more information.

Upon receipt, the Department will review your application and the supporting information and documentation. You will be notified if additional information or documentation is needed.

Once your application contains all information and documentation needed by the Department to determine eligibility and the amount of the refund claim due, your refund claim will be processed.

All applications for refund must contain:

- A detailed explanation of how the refund amount was computed;
- The specific reason(s) for the refund request;
- The dates when the overpayment or payment in error occurred; and
- Sufficient information and documentation for the Department to determine eligibility for the refund and the amount of the refund claim due.

The following instructions contain the information and documentation required for some common refund claims.

Amended Replacement Return

- A copy of the original sales and use tax return.
- A copy of the amended replacement sales and use tax return.
- A copy of the source documents indicating the amount of Florida tax billed to the purchaser (invoices, bills of sale, leases, or contracts).
- A copy of the accounting records substantiating the amount of tax reported and paid to the Department and the amount of the overpayment.
- If tax was collected and paid on a tax-exempt sale:
 - A copy of the documentation required to exempt the sale (copy of the customer's Annual Resale Certificate, Florida Consumer's Exemption Certificate, Direct Pay Authority issued by the Department, or other Exemption Certificate or Affidavit).
 - A copy of the accounting records substantiating the amount of tax reported and paid to the Department.
 - A copy of the evidence that sales tax was collected and subsequently refunded to the customer (a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment; a copy of a credit memo issued to the customer).
 - A copy of the accounting records substantiating that any tax refunded or credited to the customer

did not reduce the amount of tax reported and paid to the Department on subsequent returns.

Audit, Self-Audit, Voluntary Disclosure, Stipulation Payment, or Overpayments of Billings, Penalties, or Tax Warrants

- The case number, business partner number, tax account number, or any other number used to identify the overpayment.
- A copy of the notice or agreement under which the overpayment occurred:
 - *Notice of Proposed Assessment* (DR-831).
 - Self-Audit Worksheet and Report, including supporting documentation.
 - Voluntary Disclosure, including supporting documentation.
 - Stipulation Time Payment Agreement.
 - Notice of Amount Due.
- A copy of the documentation evidencing payment (e.g., the electronic payment confirmation number, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).
- If applicable, a copy of the tax return for which the Notice of Amount Due was issued.
- If applicable, a written request for a waiver or reduction of the penalties assessed, including any necessary documentation to support the request.

Bad Debt

You must file this application with the Department within 12 months after tax paid on bad debts has been charged off for federal income tax purposes.

A dealer who reported and paid sales tax on the sale of items or services may take a credit or obtain a refund for any tax paid on the unpaid balance due on worthless accounts within 12 months following the month in which the bad debt is charged off for federal income tax purposes. The dealer must substantiate:

- the original amount of tax paid;
- the amount of the bad debt and the applicable tax amount of the bad debt; *and*
- that the tax refund is applied for within the time established by section 212.17(3), Florida Statutes (F.S.).

See Rule 12A-1.012, Florida Administrative Code (F.A.C.)

Include the following with your application:

- Schedule of bad debts written off for federal income tax purposes, including the name of the purchaser, the date of the original sale, the original taxable amount, the original Florida tax collected, the tax return on which the tax was paid to the Department, the amount of the original sale and the amount of the applicable tax, and the date of the journal entry writing off the bad debt for federal income tax purposes.

- A copy of the journal entry for the bad debt write-off for federal income tax purposes.
- A copy of the payment history for each customer's account for the time period during which the debt was incurred, the debt became worthless, and the debt was written off for federal income tax purposes.
- A copy of documents indicating the amount of the original sale and the Florida tax billed to the purchaser (e.g., invoices, bills of sale, leases, or contracts).
- A copy of the accounting records substantiating that the tax was reported and paid to the Department.
- A copy of the applicable sales and use tax returns.

Private-Label Credit Card Program Bad Debts

For purchases made through a private-label credit card program, the dealer may take a credit or obtain a refund for the tax remitted by the dealer on the unpaid balance due on consumer accounts or receivables found to be worthless. The credit or refund must be claimed within 12 months after the month in which the bad debt is charged off by the lender for federal income tax purposes. The dealer must use:

- An apportionment method; or
- A percentage derived from a sampling of the dealer's or lender's records according to a methodology agreed upon by the Department and the dealer.

See section 212.17, Florida Statutes (F.S.)

Community Contribution Tax Credit

- A copy of the donation approval letter issued by the Florida Department of Economic Opportunity

A community contribution tax credit against sales and use tax must be claimed as a refund of sales and use tax reported and paid on tax returns filed with the Department within the 12 months preceding the date of the application for refund. Only one application may be filed in any 12-month period.

Duplicate Payments to the Department

A copy of documentation evidencing the duplicate payments (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled checks, or a copy of the bank statement(s) indicating the duplicate payments).

Estimated Tax

Individual Account

- A copy of the sales and use tax returns (DR-15s) for the periods during which the overpayment occurred and for the period prior to the overpayment.
- If the business location is closed, a copy of the final sales and use tax return.

Consolidated Accounts

- A copy of sales and use tax returns (DR-15s and DR-7s for all locations) for the periods during which the overpayment occurred and for the period prior to the overpayment.
- If the business location is closed, a copy of the final sales and use tax return.

Exempt Sales

If you collected and paid tax to the Department on tax-exempt sales:

- A copy of the sales and use tax return on which the tax was paid on the exempt sale.
- A summary listing each invoice claimed, with the amount of sales tax paid and the amount to be refunded.
- A copy of the accounting records substantiating the amount of tax reported and paid on the sales and use tax return.
- A copy of the documentation required to exempt the sale (a copy of the customer's Annual Resale Certificate, Florida Consumer's Exemption Certificate, or Direct Pay Authority issued by the Department, or an exemption certificate based on the use of the property provided by the purchaser).
- A copy of the evidence that sales tax was collected and subsequently refunded to the customer (e.g., a copy of the customer's exemption certificate; copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment; or a copy of the credit memo issued to the customer).
- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on a subsequent return.

If you paid tax to a dealer on a tax-exempt sale:

- Evidence the sales tax was paid to the dealer.
- A copy of an assignment of rights issued by the selling dealer.
- A copy of the documentation required to exempt the sale (a copy of the customer's Annual Resale Certificate, Florida Consumer's Exemption Certificate, Direct Pay Authority issued by the Department, or an Exemption Certificate or Affidavit).

Florida Neighborhood Revitalization Program

- Form DR-26RP, *Florida Neighborhood Revitalization Program Application for Sales and Use Tax*, dated and signed by the applicant; and
- The information and documentation required on Form DR-26RP.

See Rule 12A-1.107, F.A.C.

You must file this application, Form DR-26RP (Florida Neighborhood Revitalization Program Application for Sales and Use Tax), and the required information and documentation with the Department within 6 months after the date the qualified single-family home, housing project, or mixed-use project is deemed to be substantially complete by the local building inspector.

Florida Rural Areas of Opportunity

- Form RAO, *Rural Areas of Opportunity Application for Certification - Exempt Goods and Services Sales Tax Refund*, dated and signed by the applicant and the Florida Department of Economic Opportunity.
- A copy of the approval letter issued by the Florida Department of Economic Opportunity.

See Section 212.08(5)(r), F.S.

You must file this application, Form RAO (Rural Areas of Opportunity Application for Certification - Exempt Goods and Services Sales Tax Refund) approved and signed by the Florida Department of Economic Opportunity, and the Florida Department of Economic Opportunity approval letter with the Department within 6 months after the date the qualified new construction is deemed to be substantially complete by the local building inspector, or by November 1 of the year the new construction is first subject to assessment for ad valorem tax purposes.

Machinery and Equipment Used in New or Expanding Businesses

- A copy of the New and Expanding Business Determination Letter issued by the Department.
- If applicable, a copy of the Temporary Tax Exemption Permit issued by the Department.

Mobile Homes

Purchase of a Mobile Home as Real Property

The sale or transfer of a mobile home which bears an "MH" decal issued by the Department of Highway Safety and Motor Vehicles is subject to tax. The sale or transfer of a mobile home and land sold together is not subject to sales tax, provided that the seller owned both the mobile home and the land and that the mobile home bore an "RP" decal at the time of sale. "RP" decals are issued by your county tax collector.

To receive a refund of Florida sales tax paid on a mobile home sold with land, the purchaser must timely file an

application for refund and provide the following documentation to the Department to substantiate the refund claim:

- A copy of the evidence that the seller owned both the land and the mobile home (copy of title of the mobile home and the deed to the land on which the mobile home is permanently affixed).
- A copy of the evidence that the county property appraiser assessed the property and the mobile home as real property prior to or at the time of sale (copy of the certificate issued by the property appraiser stating that the mobile home is included in the assessment of the property on which the mobile home is permanently affixed) or evidence that an "RP" decal was issued for the mobile home prior to or at the time of sale.
- A copy of the evidence of the sale or purchase price of the mobile home and land and the sales tax on the mobile home (copy of the purchase contract and closing statement and the cancelled check for payment required by the purchase contract.)
- If applicable, a copy of the evidence of the Florida sales tax paid on the sales price of the mobile home to the county tax collector or private tag agent (copy of the mobile home registration and the cancelled check paying the sales tax and registration and license fees).
- An assignment of rights when the sales tax was paid to a dealer or to a private tag agency.

Appurtenances to Mobile Homes by Persons Not in the Business of Selling Mobile Homes

Appurtenances that are sold in conjunction with a mobile home bearing an "MH" decal, such as carports, sunrooms, utility sheds, furniture, freezers, refrigerators, drapes, or air conditioner compressor/condenser units located outside the mobile home, are not subject to tax when:

- Each appurtenance is separately described and priced on an invoice, bill of sale, or other tangible evidence of sale; and
- The sale is made by any person who is not in the business of selling mobile homes.

When the charge for an appurtenance is not separately described or priced from the charge for the mobile home, the total consideration paid for the mobile home and the appurtenance is subject to tax. The internal plumbing, heating, air conditioning, electrical systems, and attached items, such as built-in ovens, built-in dishwashers, hot water heaters, and built-in furniture, are considered a part of the mobile home and are subject to tax when sold with the mobile home, even when separately itemized on an invoice, bill of sale, or other tangible evidence of sale. When Florida sales tax is paid on furnishings or attachments to a mobile home purchased from a person not in the business of selling mobile homes, the purchaser may file this application for refund with the Department.

Include the following with your application:

- A copy of the evidence of the sale or purchase price of the mobile home and the sale or purchase price of each appurtenance separately described (copy of the bill of sale, invoice, or other tangible evidence of sale; copy of the cancelled check for purchase of the mobile home and appurtenances).
- A copy of the evidence of the Florida sales tax paid on the sale price of the mobile home and the appurtenances to the county tax collector or private tag agency (a copy of the mobile home registration and the cancelled check paying the sales tax and registration and license fees).
- An assignment of rights when the sales tax was paid to a private tag agency.

Motor Vehicles

Any business or individual who has paid Florida sales or use tax to a county tax collector that was not due may apply for a refund with the Department. If sales tax was paid to a dealer or to a private tag agency, the refund must be requested from the dealer or private tag agency; however, when the dealer or private tag agency issues an assignment of rights, the business or individual may request a refund directly from the Department.

Vehicles Exported from Florida

Florida sales tax does not apply to the sale of a motor vehicle that is irrevocably committed to the exportation process at the time of sale. No refund will be issued for Florida sales tax paid on a motor vehicle delivered to the purchaser or his or her representative in Florida, even though the vehicle is later exported from Florida.

The purchaser must establish that the selling dealer was required by the terms of the sales contract to deliver the property to a carrier, licensed customs broker, or forwarding agent for final movement of the property to a destination located outside Florida, and that the purchaser did not take possession of the motor vehicle in Florida.

Include the following with your application:

- A copy of the sales contract.
- A copy of common carriers' receipts, bills of lading, or similar documentation that evidences the delivery destination.
- If applicable, a copy of an export declaration, receipts from a licensed customs broker, or other proof of export signed by a customs officer.

Vehicles Purchased by Residents of Another State

Florida law allows a partial exemption for a motor vehicle purchased by a resident of another state. The Florida tax due is the amount of sales tax that would be imposed by the purchaser's home state if the vehicle were purchased in that state, not to exceed the Florida state sales tax rate. A list of each state's rate is published in an annual Taxpayer Information Publication and posted to the Department's website.

To qualify for the partial exemption, the nonresident purchaser must complete an *Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing in Another State* (DR-123), declaring his or her intent to license the vehicle in his or her home state within 45 days of the date of sale. The completed form must be provided to the selling dealer at the time of sale, or to the county tax collector or licensed private tag agency when the nonresident purchaser applies for a temporary license plate.

When a nonresident purchaser pays Florida state sales tax in an amount that exceeds the state tax due on motor vehicles in the nonresident purchaser's state of residence, the nonresident purchaser may receive a refund. When applying to the Department, include the following with your application:

- A copy of the evidence of the sale or purchase price of the motor vehicle and the amount of Florida sales tax paid (a copy of the bill of sale and the cancelled check for purchase of the vehicle).
- A copy of the evidence of the payment of Florida sales tax when obtaining a temporary Florida license tag (a copy of the Florida Vehicle Registration and the cancelled check paying the license fees).
- A copy of the evidence of the registration of the vehicle issued by the purchaser's home state (a copy of the home state's vehicle registration).
- A copy of the completed *Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing in Another State* (DR-123) provided to the selling dealer, county tax collector, or private tag agency at the time of purchase or when registering the vehicle.
- An assignment of rights when the sales tax was paid to a Florida dealer or to a private tag agency.

Vehicles Used in Another State for Six Months or Longer

No Florida sales tax or local discretionary sales surtax is due on a motor vehicle registered or licensed in Florida when documentation is provided that:

- The current owner of the vehicle has owned and used the vehicle for six months or longer in another state, territory of the United States, or District of Columbia; and
- The vehicle was used under conditions that would lawfully give rise to the taxing jurisdiction of the other state, territory, or District of Columbia.

If you paid sales tax to another state, territory, or District of Columbia and you paid Florida use tax at the time of registration in Florida when no Florida use tax was due, use this application to apply for a refund.

Include the following with your application:

- A copy of the evidence of registration of the vehicle issued in another state and a copy of the evidence of payment of a like tax that was lawfully imposed and paid in another state (a copy of another state's

vehicle registration and payment of tax, and a copy of the cancelled check(s) paying the tax and registration fees).

- A copy of the evidence of the Florida use tax paid when registering the vehicle in Florida (a copy of the Florida Vehicle Registration and the cancelled check paying the tax and registration and license fees).
- The completed assignment of rights when the tax was paid to a private tag agency.

Motor Vehicle Warranty Repurchase or Replacement (Lemon Law)

When a manufacturer repurchases the motor vehicle under the motor vehicle sales warranty requirements of section 681.104, F.S., the manufacturer may seek a refund of the amount of Florida sales tax and surtax refunded by the manufacturer to the consumer, lien holder, or lessor.

Include the following with your application:

- A copy of the sales invoice issued by the seller which affirmatively demonstrates payment of Florida tax on the purchase of the motor vehicle.
- A copy of the written agreement repurchasing the motor vehicle.
- A copy of documentation which evidences that the manufacturer refunded the Florida tax to the consumer, lien holder, or lessor.

Real Property Leases

- A copy of the lease, sublease, and addendum.
- A copy of the accounting records substantiating the Florida tax reported and paid on the sales and use tax return.
- A copy of the evidence that sales tax was collected and subsequently refunded to customer (a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment, or a copy of a credit memo issued to the customer).
- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on a subsequent return.

Repossessed Merchandise

When a dealer remitted sales tax to the Department on the sale of a tangible personal property (including aircraft, boats or vessels, mobile homes, and motor vehicles) sold under a retail installment, title loan, retain title, conditional sale, or similar contract for which the dealer retains a security interest in the property, the dealer may, upon repossession of the property, take a credit on a subsequent return or obtain a refund of that portion of the sales tax that is applicable to the unpaid balance of the contract. The credit or refund is based on the ratio that the total sales tax bears to the unpaid balance of the sales price, excluding finance or other

nontaxable charges, as reflected in the sales contract.
See Rule 12A-1.012, F.A.C.

You must file this application with the Department within 12 months following the month in which the merchandise was repossessed.

Include the following with your application:

- A completed and signed *Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property* (Form DR-95B).
- A copy of documents for the sale of the property indicating the sales price of the property and the Florida sales tax (a copy of the invoice or bill of sale).
- A copy of the financing agreement for the sale of the property (a copy of the retail installment, title loan, retain title, conditional sales, or similar contract).
- A copy of the sales and use tax return on which the Florida sales tax was reported and paid to the Department.
- A copy of the accounting records substantiating that the amount of tax reported included tax paid on the property that was subsequently repossessed.
- A copy of the purchaser's payment history for the property.
- A copy of documentation which establishes that the property was repossessed (e.g., a copy of a certificate of title or a repossession title for aircraft, boats or vessels, mobile homes, and motor vehicles;

evidence establishing possession and ownership of repossessed property that is not titled property).

- A copy of documentation establishing that the dealer who sold the property financed the property or that the property was financed by a financing institution with recourse (the dealer became liable for the outstanding debt when the customer defaulted on the retail installment, title loan, retain title, conditional sale, or similar contract financing the property).

Transient Rentals

A dealer who reported and paid local option transient rental taxes to the Department that are administered by the local taxing authority may take a credit or obtain a refund of the local tax paid to the Department in error. Include the following with your application:

- A copy of the original sales and use tax return.
- A copy of the amended replacement sales and use tax return.
- A copy of the local government tax return(s) for the same reporting period.
- A copy of the accounting records substantiating the amount of local option transient rental tax paid to the Department in error.

Contact Us

To speak with a Department representative, call
Taxpayer Services at 850-488-6800, Monday through
Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a taxpayer service center near you, visit
floridarevenue.com/taxes/servicecenters

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

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

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.*

Form DR-26S	Florida Neighborhood Revitalization Program Application for Sales and Use Tax	Rule 12A-1.097, F.A.C.
Form DR-15	Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-7	Consolidated Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-26RP	Florida Neighborhood Revitalization Program Application for Sales and Use Tax	Rule 12A-1.097, F.A.C.
Form RAO	Rural Areas of Opportunity Application for Certification Exempt Goods and Services Sales Tax Refund	Rule 12-26.008, F.A.C.
Form DR-123	Affidavit for Partial Exemption of Motor Vehicle Sold To a Resident of Another State	Rule 12A-1.097, F.A.C.
Form DR-95B	Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Motor Vehicles	Rule 12A-1.097, F.A.C.

Rural Areas of Opportunity

Application for Certification

Exempt Goods and Services Sales Tax Refund

Based on section 212.08 (5) (r), Florida Statute (F.S.).

Date of Application		Application Number (Provided by DEO)	
Taxpayer Name			
F.E.I.N. or S.S.N.			
Mailing Address			
Property Address			
Assessment Roll Parcel Number			
Rural Area of Opportunity		Northwest RAO	
		South Central RAO	
		North Central RAO	
Expiration Date of Rural Area of Opportunity			
Description of New Construction			
Beginning Date of New Construction (must be after July 1, 2017)			
Description of Tangible Personal Property rented			
Description of Commercial Pest Control Services			
Building Permit Number (attach a copy of permit)			
Building Inspector Name			
Phone		E-mail	
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)			
Date when new construction is first subject to assessment			

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"> • Sales Price • Rental Payment • Cost of Services 	Florida Sales Tax Paid
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
TOTAL	\$	\$
Factor		X .975
Amount Eligible for a sales tax refund		\$

\$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	

* Pahoee, 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**

\$500.00 Minimum per parcel of real property	\$10,000.00 Maximum per parcel of real property
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TAXPAYER SIGNATURE

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

SIGNATURE OF TAXPAYER	DATE
NAME OF TAXPAYER	PHONE NUMBER

FOR DEPARTMENT OF ECONOMIC OPPORTUNITY USE ONLY			
Application Number		Rural Area of Opportunity	
The applicant is hereby eligible to apply for a sales tax refund in the amount of			
DEO PROGRAM MANAGER SIGNATURE		DATE	
PHONE NUMBER		E-MAIL	

When completed, Form RAO is to be sent to:

**FLORIDA DEPARTMENT OF ECONOMIC OPPORTUNITY
DIVISION OF STRATEGIC BUSINESS DEVELOPMENT
107 EAST MADISON STREET; MS 80
TALLAHASSEE, FLORIDA 32399**

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 DEO'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
Post Office Box 6490
Tallahassee, Florida 32314-6490**

Form DR-26S must reach the Florida Department of Revenue within six (06) 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.*

Form DR-26S

Application for Refund – Sales and Use Tax

Rule 12-26.008

STATE OF FLORIDA
DEPARTMENT OF REVENUE
SALES AND USE TAX
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
AMENDING RULES 12A-1.012, 12A-1.0144, and 12A-1.097

SUMMARY OF PROPOSED RULES

The proposed amendments incorporate revisions to sales tax and use tax rules and forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rule 12A-1.012, F.A.C., is to: (1) remove the recitation of statutory provisions regarding the taxability of sales made on any kind of deferred payment plan; (2) clarify that the repossession and redemption of tangible personal property is not subject to tax; (3) consolidate provisions for obtaining a credit or refund of tax paid on repossessed items, including motor vehicles; (4) clarify when a tax credit or refund may be obtained by a dealer who sold property that is subsequently repossessed when the dealer holds a security interest in the property by contract; (5) provide how to obtain a refund or credit of tax paid on repossessed tangible personal property and the information and documentation required to establish the right to a refund or credit; and (6) remove unnecessary provisions for dealers that obtain payment from a common carrier for damages of items sold by the dealer.

The purpose of the proposed repeal of Rule 12A-1.0144, F.A.C., is to bring the rule into compliance with the expiration of Section 212.08(7)(hhh), F.S., effective July 1, 2016, which provided for a refund of sales tax paid for purchases of certain types of equipment, machinery,

and other materials for renewable energy technologies.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., is to (1) correct the title provided for Form DR-123, Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State ~~for Licensing Outside Florida~~; (2) consolidate two forms, Forms DR-95A and DR-95B, currently used to determine the amount of sales tax refund due on repossessed tangible personal property and repossessed motor vehicles, into a single form; (3) incorporate statutory elimination of the \$5.00 registration fee required of persons that submit a Florida Business Tax Application (Form DR-1), as provided in Section 29 of Chapter 2017-36, L.O.F. and (4) incorporate statutory elimination of the \$30.00 registration fee required of owners or operators of drycleaning and dry drop-off facilities that submit a Florida Business Tax Application (Form DR-1), as provided in Section 42 of Chapter 2017-36, L.O.F.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 2, 2017 (Vol. 43, No. 213, pp. 4943-4944), to advise the public of the proposed changes to Rules 12A-1.007, 12A-1.012, 12A-1.0144, and 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2017. No request was received by the Department and no workshop was held. No written

comments were received by the Department for Rules 12A-1.012, 12A-1.0144, and 12A-1.097, F.A.C. The Department received public comments requesting significant changes to Rule 12A-1.007, F.A.C. To allow for adequate review and revision, the Department has removed Rule 12A-1.007, F.A.C., from the rule package at this time.

SUMMARY OF PUBLIC MEETING

DECEMBER 13, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 13, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rules 12A-1.012, 12A-1.0144, and 12A-1.097, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on December 5, 2017 (Vol. 43, No. 233, pp. 5473-5474).

SUMMARY OF RULE HEARING

FEBRUARY 7, 2018

A Notice of Proposed Rule was published in the Florida Administrative Register on January 16, 2018 (Vol. 44, No. 10, pp. 202-205), to advise the public of the proposed changes to Rule 12A-1.012, 12A-1.0144, 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on February 7, 2018. No request was received and no hearing was held. No public comments were received.

Written comments of a technical nature were received from the staff of the Joint Administrative Procedures Committee. A notice of change was published in the Florida Administrative Register on February 20, 2018, (Vol. 44, No. 35, p. 837), providing requested

changes to forms DR-1, DR-1N, and DR-95B to include incorporative information for any promulgated materials mentioned in the forms. Technical changes have also been made to correct the effective date of the forms and to update the law implemented citations for this rule. The final rule language and materials presented for adoption today reflect these changes.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULES 12A-1.012 and 12A-1.097
REPEALING RULE 12A-1.0144

12A-1.012 Repossessed Merchandise and Bad Debts.

~~(1) The full amount of tax on credit sales, installment sales, or sales made on any kind of deferred payment plan, shall be due at the moment of the transaction in the same manner as a cash sale.~~

~~(1)(2)~~ Repossessions:

(a) The repossession of tangible personal property by the seller or the lienholder is not subject to tax.

(b) The redemption of repossessed tangible personal property by the debtor prior to the sale of the repossessed property is not subject to tax.

(c) The subsequent sale of repossessed tangible personal property is subject to tax.

(d)(a) A dealer who collected and remitted has paid sales tax to the Department in full on the selling price of tangible personal property sold under a retail installment, title loan, retain title, conditional sale, or similar contract in which the dealer retains a security interest in the property may, upon repossession of the property (with or without judicial process), take credit on a subsequent tax return for, or obtain a refund of, that portion of the tax that is applicable to the unpaid balance of the contract. The credit or refund is shall be based on the ratio that the total tax

bears to the unpaid balance of the sales price, excluding finance or other nontaxable ~~non-taxable~~ charges, ~~as reflected in the sales contract.~~ A Refund or credit or refund must be claimed within 12 months following the month in which the property was repossessed.

~~(c)(b) Tangible personal property (excluding motor vehicles):~~ When a dealer claims a tax credit or a refund of tax paid on tangible personal property sold and repossessed, the dealer by him, he must complete a in detail Form DR-95A, Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Tangible Personal Property Repossessed (Form DR-95B, incorporated by reference in Rule 12A-1.097, F.A.C.), ~~and certify thereon that he was the seller of the tangible personal property described therein; that Florida sales and use tax was remitted to the Florida Department of Revenue; and that such property was repossessed by him. In those instances where the tangible personal property was financed by a third party, the dealer must show that he repurchased the contract before applying for a tax credit under this paragraph.~~

~~(c) Motor Vehicles:~~

~~(f)1. The~~ When a dealer may claim ~~claims~~ a tax credit or refund on tangible personal property, including any aircraft, boat, mobile home, a motor vehicle, or any other titled property sold by the dealer for which the dealer holds a security interest in the property under the terms of a retail installment, title loan, retain title, conditional sale, or similar contract when:

1. The dealer sold the property and remitted him, he shall complete in detail Form DR-95B, Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Motor Vehicles (incorporated by reference in Rule 12A-1.097, F.A.C.), ~~and certify thereon that he was the seller of the specifically described vehicle; that the Florida sales and use tax was remitted to the Florida Department of Revenue;~~

2. The dealer financed the property, or the property was financed by a financing

institution with recourse;

3. The property was ~~that he~~ subsequently repossessed upon default of the terms of the contract by the purchaser of the property vehicle; and

4. The dealer acquired ~~and that he reacquired~~ ownership of the repossessed property (e.g., certificate of title or other evidence establishing possession and ownership of the repossessed property) thereof and acquired certificate of title thereto after default by the purchaser.

~~Documents, such as copies of reacquired titles, shall be maintained by the dealer to support his claim for the tax credit.~~

~~(g)2. When claiming a tax credit or refund In those instances where the motor vehicle was financed by a third party, the dealer must shall complete a in detail Form DR-95B, Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Tangible Personal Property Motor Vehicles, (Form DR-95B, incorporated by reference in Rule 12A-1.097, F.A.C.). When claiming a tax credit, the completed Form DR-95B must be retained with the dealer's applicable sales and use tax return. When claiming a tax refund, a Sales and Use Tax Application for Refund (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.), the completed Form DR-95B, and the information and documentation required to be included with Form DR-26S must be filed with the Department. and certify thereon that he was the seller of the specifically described vehicle; that the Florida sales and use tax was remitted to the Florida Department of Revenue; that he repurchased the contract; and that he received a repossession title on each vehicle from the lender. (Repossession title, as used herein, means a title acquired by the lien holder lender from the Division of Motor Vehicles, Department of Highway Safety and Motor Vehicles, and assigned by the lender to the dealer.) Documents, such as copies of repossession titles and checks to repurchase contracts, shall be maintained by the dealer to support the claim for tax credit.~~

~~(d) The information required on Forms DR-95A, Schedule of Florida Sales or Use Tax Credits Claimed on Tangible Personal Property Repossessed, and Form DR-95B, Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Motor Vehicles, shall include the following:~~

- ~~1. Customer's name;~~
- ~~2. Description of tangible personal property or motor vehicle identification;~~
- ~~3. Date tax remitted to Department by seller;~~
- ~~4. Amount of tax paid;~~
- ~~5. Sales price, less trade-in, less cash discount;~~
- ~~6. Sales price, less trade-in, less cash down;~~
- ~~7. Term of contract;~~
- ~~8. Amount of each monthly payment, excluding finance charges (item 6 divided by item 7);~~
- ~~9. Amount of sales tax included in each monthly payment (multiply amount in item 8 by the tax rate);~~
- ~~10. Number of unpaid installments at time of repossession by seller;~~
- ~~11. Tax credit due (multiply item 9 by item 10, less the collection allowance taken at the time the tax was originally paid to the state);~~
- ~~12. Date of repossession.~~

(h)(e) Dealers must retain documentation required to establish the right to a credit or refund, including the retail installment, title loan, retain title, conditional sale, or similar contract, and documents establishing ownership or title to the property after repossession. The records required in this subsection must be maintained by the dealer until tax imposed by Chapter 212,

F.S., may no longer be determined and assessed under Section 95.091(3), F.S., and must ~~shall~~ be made available to the Department upon request.

(3) No change.

~~(4) The sale of repossessed merchandise is taxable.~~

~~(5) If a dealer is reimbursed by a common carrier for damage to merchandise on which he has previously paid tax, the dealer is entitled to a refund of such tax on the amount reimbursed. For example: The dealer paid his supplier \$500 for merchandise and remitted \$30 tax thereon to the state. Later, he was reimbursed \$100 by the carrier to cover damages to the goods. The dealer is entitled to a refund of \$6 overpayment of tax. If the carrier also reimburses the dealer for tax he has paid, then the dealer is not entitled to a tax refund.~~

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.06(1), 212.13(2), 212.17(1), (2), (3), 212.18(2), 213.35, 215.26 FS. History—Revised 10-7-68, Amended 1-17-71, Revised 6-16-72, Amended 2-21-77, 9-28-78, 7-20-82, Formerly 12A-1.12, Amended 12-13-88, 2-16-93,_____.

12A-1.0144 Refund of Tax Paid on Purchases of Equipment, Machinery, and Other Materials for Renewable Energy Technologies.

~~(1) Who May Claim the Refund. Any applicant who has obtained a written certification issued by the Department of Agriculture and Consumer Services is eligible for a refund. The refund is based on Florida sales and use taxes previously paid on:~~

~~(a) Materials used in the distribution of biodiesel (B10-B100) and ethanol (E10-E100), and other renewable fuels, including fueling infrastructure, transportation, and storage for these fuels; and,~~

~~(b) Gasoline fueling station pump retrofits for biodiesel (B10-B100), ethanol (E10-E100), and other renewable fuel distributions.~~

~~(2) Applying for the refund.~~

~~(a) To receive a refund of Florida sales and use taxes previously paid on eligible items, taxpayers must first file an application with the Department of Agriculture and Consumer Services.~~

~~(b) A Renewable Energy Technologies Sales Tax Return Application may be obtained by contacting the Office of Energy, Department of Agriculture and Consumer Services, 600 South Calhoun Street, Suite 251, Tallahassee, Florida 32399-0001, by telephone (850)617-7470, or by e-mail at Energy@FreshFromFlorida.com.~~

~~(3) Obtaining the refund.~~

~~(a) To obtain a refund of Florida sales and use tax previously paid on eligible items, the applicant must file a completed Application for Refund Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.), along with a copy of the written certification, with the Department of Revenue. Form DR-26S must be filed within 6 months from the date of the written certification issued by the Department of Agriculture and Consumer Services. Form DR-26S, with a copy of the certification letter, should be mailed to:~~

~~Florida Department of Revenue~~

~~Refunds Process~~

~~P.O. Box 6490~~

~~Tallahassee, Florida 32314-6490.~~

~~(b) The amount of a refund claim is limited to the amount approved and certified by the Florida Department of Agriculture and Consumer Services.~~

~~(c) A refund will be issued within 30 days after the refund application is determined to be complete and the amount of the refund due is approved by the Department of Revenue.~~

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.08(7)(hhh), 213.255 FS. History—New 1-17-13, Repealed.

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) through (b) No change.

Form Number	Title	Effective Date
(2)(a) DR-1	Florida Business Tax Application (R. <u>01/18 4/15</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04849)	____ 01/15
(b) DR-1N	Instructions for Completing the Florida Business Tax Application (Form DR-1) (R. <u>01/18 4/15</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04851)	____ 01/15
(c)	No change	
(3) through (12)	No change	
(13)(a) DR-95A	Schedule of Florida Sales or Use Tax Credits Claimed on Tangible Personal Property Repossessed (R. 04/95)	06/01
(b) DR-95B	Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Tangible Personal Property Motor Vehicles (R. <u>01/18 12/09</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____)	____ 06/01
(14) through (19)	No change	

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 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), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6),

202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 213.755, 215.26(2), 288.1258, 290.00677, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) 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,_____.



Florida Business Tax Application

Register online at
floridarevenue.com It's
convenient, free,
secure and saves paper,
postage, and time.

For DOR Use Only

DR-1
R. 01/18
Page 1

Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

Please read the *Instructions for Completing the Florida Business Tax Application (Form DR-1N)*. Every applicant must complete Sections A and K and must answer the **questions in bold print** at the beginning of every section and subsection. This application will be rejected if the required information is not provided.

Section A – Reason for Applying and Applicant Information

1. Indicate your reason for submitting this application (check only one; provide date and certificate number, if applicable).

<input type="checkbox"/> a. New business entity (not previously registered in Florida).	Beginning date of Florida taxable business activity: <input type="text"/> / <input type="text"/> / <input type="text"/>
<input type="checkbox"/> b. New/additional Florida business location.	Beginning date of business activity at new Florida location: <input type="text"/> / <input type="text"/> / <input type="text"/> <input type="checkbox"/> Link new location to existing consolidated filing number: 80 - <input type="text"/> - <input type="text"/>
<input type="checkbox"/> c. New taxable activity at previously registered business location.	Date of new taxable activity: <input type="text"/> / <input type="text"/> / <input type="text"/> Registered location's certificate number <input type="text"/> - <input type="text"/>
<input type="checkbox"/> d. Change of Florida county.	Date of location county change: <input type="text"/> / <input type="text"/> / <input type="text"/> Old location's certificate/account number: <input type="text"/> - <input type="text"/> <input type="checkbox"/> Link new county location to existing consolidated filing number: 80 - <input type="text"/> - <input type="text"/>
<input type="checkbox"/> e. Change of legal entity/business structure.	Date of legal change: <input type="text"/> / <input type="text"/> / <input type="text"/> Old entity's certificate/account number: <input type="text"/> - <input type="text"/>
<input type="checkbox"/> f. Purchase/acquisition of existing business from another person or entity.	Date of purchase/acquisition: <input type="text"/> / <input type="text"/> / <input type="text"/>

2. Is this a seasonal business? ☐ Yes ☐ No If yes, first month of season: _____ last month: _____

BUSINESS ENTITY INFORMATION

3a. Legal name of individual owner (for sole proprietor only):	Last name:	First name:	Middle name/initial:	3b. Owner's telephone number: ()
3c. Legal name of business entity (e.g., corporation, limited liability company, partnership, trust, estate):				
4. Trade, fictitious, or "doing business as" name:				
5a. Physical street address of business location or rental property being registered (see instructions):				5b. Business telephone number: ()
City/State/ZIP:			County:	5c. Fax number: ()
6. Mail to the attention of:		Mailing address (if different from # 5a):		
City/State/ZIP:				
7. Email address: Your email address is treated as confidential information [section (s). 213.053, Florida Statutes (F.S.)], and is not subject to disclosure of public records (s. 119.071, F.S.).				
8a. Business Entity Identification Number - Provide the Federal Employer Identification Number (FEIN) of the business entity or Social Security Number (SSN)* of the owner/sole proprietor. Sole proprietors employing workers must also have an FEIN.			8b. FEIN:	8c. SSN*:



9. If you checked Box 1.f. because you purchased or acquired an existing business from another person or entity, provide the following information about the other person or entity:

a. Legal name of person or entity:	b. FEIN:	c. Reemployment tax account number:
d. Address, City, State, ZIP:	e. Sales tax certificate number:	
f. Portion of business acquired: <input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> Unknown	g. Date of purchase or acquisition: <input type="text"/> / <input type="text"/> / <input type="text"/>	
h. Was the business operating at the time of purchase/acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No	i. If no , on what date did the business close? <input type="text"/> / <input type="text"/> / <input type="text"/>	
j. Did the business have employees at the time of purchase/acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No	k. If yes , did you acquire the employees? <input type="checkbox"/> Yes <input type="checkbox"/> No	
l. Did the acquired entity and your entity share any common ownership, management, or control at the time of purchase/acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No		

BUSINESS STRUCTURE & OWNERSHIP

10. Check the box next to the structure of your business entity.

<input type="checkbox"/> a. Sole proprietorship	d. Limited Liability Company (check one below)	<input type="checkbox"/> e. Business trust
b. Partnership (check one below)	<input type="checkbox"/> Single member LLC	<input type="checkbox"/> f. Nonbusiness trust/Fiduciary
<input type="checkbox"/> Married couple <input type="checkbox"/> General partnership	<input type="checkbox"/> Elects treatment as C-corporation **	<input type="checkbox"/> g. Estate
<input type="checkbox"/> Limited partnership <input type="checkbox"/> Joint venture	<input type="checkbox"/> Multi-member LLC	Provide date of death: <input type="text"/> / <input type="text"/> / <input type="text"/>
c. Corporation (check one below)	<input type="checkbox"/> Elects treatment as C-corporation **	<input type="checkbox"/> h. Government agency
<input type="checkbox"/> C-corporation <input type="checkbox"/> Not-for-profit corporation	**Refers to elections made for federal income tax purposes.	
<input type="checkbox"/> S-corporation		

11. Corporations, partnerships, limited liability companies, and trusts must provide the following:

a. Document number issued by the Florida Secretary of State when the entity was chartered or authorized to conduct business in Florida:	Document number: <input type="text"/>
b. Date of Florida incorporation, formation or organization, or date of authorization to conduct business in Florida: <input type="text"/> / <input type="text"/> / <input type="text"/>	
c. Entity's fiscal year ending date (month/day): <input type="text"/> / <input type="text"/>	

12. Identify the owner/sole proprietor, or general partners, officers, managing members, grantors, trustees, or personal representatives of the business entity.

Note: The person signing this application must be listed here.

Name:	Social Security Number *:	Home address:	Percent of ownership/control:
Title:	Driver license number/Issuing state:	City/State/ZIP:	Telephone number: ()
Name:	Social Security Number*:	Home address:	Percent of ownership/control:
Title:	Driver license number/Issuing state:	City/State/ZIP:	Telephone number: ()
Name:	Social Security Number *:	Home address:	Percent of ownership/control:
Title:	Driver license number/Issuing state:	City/State/ZIP:	Telephone number: ()

(Attach additional pages, if necessary)

* 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 our Internet site at floridarevenue.com and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.



BUSINESS BACKGROUND INFORMATION

13. Has this business entity ever been known by another name?	<input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, provide previous name:
14. Has this business entity ever been issued a certificate of registration, certificate number or tax account number by the Florida Department of Revenue?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
15. Has any owner/proprietor, partner, officer, member, trustee, or the person whose social security number is provided in items 8c or 12 ever been issued a certificate of registration, certificate number or tax account number by the Florida Department of Revenue?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
16. If you answered "Yes" to questions 14 or 15, provide the name, address and certificate of registration number for each business, proprietor, owner, partner, officer, member or trustee.	a. Name of person or entity named on certificate of registration:	
	b. Address of person or entity named on certificate of registration:	
	c. Certificate or tax account number:	
17. Has a tax warrant ever been filed by the Florida Department of Revenue against this business entity?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
18. Has a tax warrant ever been filed by the Florida Department of Revenue against any owner/proprietor, partner, officer, member, trustee, or the person whose social security number is provided in items 8c or 12?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

BUSINESS ACTIVITIES DESCRIPTION

19a. Describe the primary nature of your business and list all activities, products, and services. Include all of your taxable activities if known.																																																	
19b. If known, provide your North American Industry Classification System (NAICS) Code(s). Enter your primary code first. To determine your NAICS code, go to www.census.gov/eos/www/naics Primary Code: <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table> <table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																																																	

Section B – Activities Subject to Sales & Use Tax

(no fee)

General

20. Does your business (check the yes or no box next to each activity with black or blue pen):

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	a. Sell products or services at retail (to consumers)?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	b. Sell products or services at wholesale (to registered dealers who will sell to consumers)?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	c. Purchase or sell secondhand goods (see description in the Sales and Use Tax section of the instructions, Form DR-1N)? If you consign, buy or trade secondary goods, in addition to registering for sales and use tax, complete and submit a <i>Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers</i> (Form DR-1S).
<input checked="" type="checkbox"/>	<input type="checkbox"/>	d. Purchase or sell salvage or scrap metal to be recycled? If you obtain, purchase or convert ferrous or nonferrous metals into raw material products, in addition to registering for sales and use tax, complete and submit a <i>Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers</i> (Form DR-1S).
<input checked="" type="checkbox"/>	<input type="checkbox"/>	e. Sell products or goods from nonpermanent locations (such as flea markets or craft shows)?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	f. Sell products or goods by mail order using catalogs or the Internet?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	g. Rent or lease commercial real property to individuals or businesses?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	h. Rent or lease living or sleeping accommodations to others for periods of six months or less?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	i. Manage the rental or leasing of living or sleeping accommodations belonging to others?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	j. Rent equipment or other property or goods to individuals or businesses?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	k. Repair or alter consumer products or equipment?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	l. Charge admission or membership fees?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	m. Place and operate coin-operated amusement machines at business locations belonging to others?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	n. Place and operate food or beverage vending machines at business locations belonging to others?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	o. Place and operate nonfood or nonbeverage vending machines at business locations belonging to others?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	p. Operate vending machines at your business location(s)?
<input checked="" type="checkbox"/>	<input type="checkbox"/>	q. Purchase items that you will include in a finished product assembled or manufactured for sale?



20. Does your business (check the yes or no box next to each activity with black or blue pen):

- ☒ Y ☐ N r. Purchase items for use in your business that were not taxed by the seller when purchased (includes purchases through catalogs, the Internet, or from out-of-state vendors)?
- ☒ Y ☐ N s. Use dyed diesel fuel for off-road purposes?
- ☒ Y ☐ N t. Provide any of the following services? If yes, check the box next to each service you provide.
- | | |
|--|--|
| <input type="checkbox"/> (1) Pest control services for nonresidential buildings | <input type="checkbox"/> (4) Protection services |
| <input type="checkbox"/> (2) Interior cleaning services for nonresidential buildings | <input type="checkbox"/> (5) Security alarm system monitoring services |
| <input type="checkbox"/> (3) Detective services | |

Coin-Operated Amusement Machines

- 21. Are coin-operated amusement machines operated at your business location?** ☒ Y ☐ N
- If yes, answer question a. If no, skip to question 22.**
- a. Do you have a written agreement designating a party other than the applicant entity as the operator of the amusement machines at your location? ☒ Y ☐ N
- If yes, provide name, address, and telephone number of machine operator: If no, also complete an *Application for Amusement Machine Certificate* (Form DR-18).**

Name:	Telephone number: ()
Mailing address:	City/State/ZIP:

Real Property Contractors

- 22. Do you improve real property as a contractor?** ☒ Y ☐ N
- If yes, answer questions a–d. If no, skip to question 23.**
- a. Indicate your industry category(s) (check all that apply): ☐ residential ☐ commercial ☐ industrial ☐ utility ☐ bridge/road
- b. Do you sell products at retail? ☒ Y ☐ N
- c. Do you purchase materials/supplies from out-of-state vendors for use in your Florida projects? ☒ Y ☐ N
- d. Do you construct or assemble building components away from your project sites? ☒ Y ☐ N

Motor Fuel Sales

- 23. Do you sell gasoline, diesel fuel, or aviation fuel at posted retail prices?** ☒ Y ☐ N
- If yes, complete item a. If no, skip to question 24.**
- a. Check the box next to the description that best describes your fuel sales activities.
- ☐ Gas station only ☐ Gas station/convenience store ☐ Truck stop ☐ Marine fueling ☐ Aircraft fueling

Section C – Activities Subject to Sales Tax and the Prepaid Wireless E911 Fee

- 24. Do you sell prepaid phones, phone cards or calling arrangements?** ☒ Y ☐ N
- If yes, check the box next to each activity below that describes your sales.**
- ☐ a. Domestic or international long distance calling/phone cards (non-wireless)
- ☐ b. Prepaid wireless services (cards, plans, devices) that provide access to wireless networks and interaction with 911 emergency services.

Section D – Activities Subject to Solid Waste Fees & Surcharge

(no fee)

- 25. Do you sell tires or batteries, or rent or lease motor vehicles to others?** ☒ Y ☐ N
- If yes, answer questions a–c. If no, skip to question 26.**
- a. Do you sell (at retail) new tires for motorized vehicles that are sold separately or as part of a vehicle? ☒ Y ☐ N
- b. Do you sell (at retail) new or remanufactured lead-acid batteries that are sold separately or as a component part of another product such as new automobiles, golf carts, or boats? ☒ Y ☐ N
- c. Do you rent, lease, or sell car-sharing membership services for the use of, motor vehicles that transport fewer than nine passengers? ☒ Y ☐ N



Y N

Y N

If yes, also complete a Florida Fuel or Pollutants Tax Application (Form DR-156). **If no**, continue to question 28.

Section E - Activities Subject to Reemployment Tax (formerly Unemployment Tax) (no fee)

NOTE: In addition to registering for Reemployment Tax:

- New Florida employers must register with the Florida New Hire Reporting Center to report newly hired and re-hired employees in Florida, visit [**https://newhire.state.fl.us**](https://newhire.state.fl.us)
- Florida employers are required to obtain appropriate workers' compensation insurance coverage for their employees, visit [**http://www.myfloridacfo.com/division/WC/**](http://www.myfloridacfo.com/division/WC/)

Y N

If no, skip Section E (questions 29-39).

**** Officers performing services for the corporation and receiving payment for such services (salary or distributions) are considered employees of the corporation for purposes of reemployment tax (RT).**

Y N

If yes, provide your RT Account Number and skip questions 30-39.

RT Account Number □ □ □ □ □ □ □

Y N

If yes, provide your RT Account Number.

RT Account Number □□□□□□□

31. Employment type (check all that apply):

- | | | |
|---|---|--|
| <input type="checkbox"/> Regular employer (employee leasing companies attach a copy of Department of Business & Professional Regulation [DBPR] license) | <input type="checkbox"/> Domestic employer (household & personal care) | <input type="checkbox"/> Agricultural (noncitrus) employer |
| <input type="checkbox"/> Nonprofit organization (attach a copy of your 501(c)(3) determination letter from the IRS) | <input type="checkbox"/> Indian tribe or Tribal unit | <input type="checkbox"/> Agricultural (citrus) employer |
| | <input type="checkbox"/> Governmental entity
FL State agencies provide first six digits of FLAIR Org | <input type="checkbox"/> Agricultural crew chief |

32. On what date did you, or will you first employ workers in Florida? ** / /

33. If your employment type is:

a. Regular, Indian tribe/Tribal unit, or Governmental employer

Y N

If yes, provide the date you reached or will reach \$1,500 gross wages: / /

Y N

If yes, provide the date of the 20th week: / /

b. Nonprofit organization

Y N

If yes, provide the date of the 20th week: / /

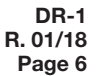
c. Domestic employer

Y N

If yes, provide the date you reached or will reach \$1,000 gross wages: / /

d. Agricultural (non-citrus, citrus, or crew chief) employer

Y N



Name:		Telephone number: ()
Mailing address:	City/State/ZIP:	
Email address:		



- c. **Claims** – Mail notices of benefits paid and other correspondence about claims and benefits to (check one):

☐ Payroll address (item 38) ☐ Other, below

Name:		Telephone number: ()
Mailing address:	City/State/ZIP:	
Email address:		

Section F - Activities Subject to Communications Services Tax

(no fee)

40. **Do you sell communications services; purchase communications services to integrate into prepaid calling arrangements; or are you applying for a direct pay permit for communications services tax?**

☐ Y ☐ N

If yes, check the box next to each service you sell, and answer questions 41-44. If no, skip Section F (questions 41-44).

- | | |
|--|---|
| <input type="checkbox"/> Telephone service (i.e., local, long distance, wireless or VOIP) | <input type="checkbox"/> Video service (e.g., television programming) |
| <input type="checkbox"/> Paging service | <input type="checkbox"/> Direct-to-home satellite service |
| <input type="checkbox"/> Facsimile (fax) service (not in the course of advertising or professional services) | <input type="checkbox"/> Pay telephone service |
| <input type="checkbox"/> Reseller (only sales for resale; no sales to retail customers) | <input type="checkbox"/> Purchase services to integrate into prepaid calling arrangements |
| <input type="checkbox"/> Other services; please describe: _____ | |

41. Are you applying for a direct pay permit for communications services tax?

☐ Y ☐ N

If yes, also complete an *Application for Self-Accrual Authority/Direct Pay Permit* (Form DR-700030).

42. In order to charge the correct amount of tax, you must know the taxing jurisdiction in which your customers are located. How will you verify the correct assignment of customer location to taxing jurisdiction? If you use multiple databases, **check all that apply**. If you sell only pay telephone or direct-to-home satellite services, provide prepaid calling arrangements, are a reseller, or are applying for a direct pay permit, skip to item 44.

- | | |
|--------------------------|---|
| <input type="checkbox"/> | 1. An electronic database provided by the Department. |
| <input type="checkbox"/> | 2. Your own database that will be certified by the Department; to apply for certification, you must complete an Application for Certification of Communications Services Database (Form DR-700012). |
| <input type="checkbox"/> | 3. A database supplied by a vendor. Provide the vendor name and product: Vendor: _____ Product: _____ |
| <input type="checkbox"/> | 4. ZIP+4 and a methodology for assignment when ZIP codes overlap jurisdictions. |
| <input type="checkbox"/> | 5. ZIP+4 that does not overlap jurisdictions (e.g., a hotel located in one jurisdiction). |
| <input type="checkbox"/> | 6. None of the above. |

43. If you use multiple databases, you may be eligible for both collection allowances. If you will file separate returns for each type of database, check the box below. See instructions for explanation.

☐ I will file two separate communications services tax returns, one for each type of database.

44. Name and contact information of the managerial representative who can answer questions about filed tax returns:

Name:		Telephone number: ()
Mailing address:	City/State/ZIP:	
Email address:		

Section G - Activities Subject to Documentary Stamp Tax

(no fee)

45. **Do you make sales, finalized by written financing agreements, that are not recorded by the Clerk of the Court, but do require documentary stamp tax to be paid?**

☐ Y ☐ N

If yes, complete items a-b. If no, skip to question 46.

- a. Do you anticipate five or more transactions subject to documentary stamp tax per month?

☐ Y ☐ N



- b. Will books and records be kept at locations in addition to the location provided for item 5? ☐ Y ☐ N
If yes, provide location information:

Address:	City/State/ZIP:
Address:	City/State/ZIP:
Address:	City/State/ZIP:
Address:	City/State/ZIP:

Section H - Activities Subject to Gross Receipts Tax on Electrical Power and Gas (no fee)

46. Do you own or operate a local electric or natural or manufactured gas (excluding LP gas) utility distribution facility in Florida? ☐ Y ☐ N
If yes, check the items below that apply and answer question b. If no, skip to question 47.

- a. ☐ Electricity ☐ Natural or manufactured gas
- b. Do you import into Florida natural or manufactured gas (excluding LP gas) for your own use instead of purchasing taxable utility or transportation services?..... ☐ Y ☐ N

Section I - Activities Subject to Severance Taxes & Miami-Dade County Lake Belt Fees (no fee)

47. Do you extract oil, gas, sulfur, solid minerals, phosphate rock or heavy minerals from the soils or waters of Florida?..... ☐ Y ☐ N
If yes, check the box next to each activity you are engaged in. If no, skip to question 48.

- ☐ a. Extracting oil for sale, transport, storage, profit, or commercial use.
- ☐ b. Extracting gas for sale, transport, profit, or commercial use.
- ☐ c. Extracting sulfur for sale, transport, storage, profit, or commercial use.
- ☐ d. Extracting solid minerals, phosphate rock, or heavy minerals from the soil or water for commercial use.
- ☐ e. Extracting lime rock or sand from within the Miami-Dade County Lake Belt Area (see s. 373.4149, F.S., for boundary description).

Section J - Enrollment to File and Pay Taxes and Fees Electronically (no fee)

48. Do you wish to enroll to file and pay taxes, fees, and surcharges electronically? ☐ Y ☐ N
Complete this section if you wish to electronically file and pay all taxes, fees and surcharges resulting from this registration, if an electronic option exists. Each will have the same filing and paying contacts, banking information and method of payment. If you wish to enroll each tax/fee/surcharge separately (e.g., different contacts, banking information, methods of payment) you may do so online after you have received all certificate and account numbers following this registration. For detailed information about the e-Services program, see the instructions (Form DR-1N) or go to **floridarevenue.com** and select Enroll for tax e-Services.

49. Contact Person for Electronic Payments

Name:	Telephone number: ()	Fax number: ()
Mailing address:	City/State/ZIP:	
Email address:		
<input type="checkbox"/> a company employee <input type="checkbox"/> a non-related tax preparer <input type="checkbox"/> the party named in item 38		Federal PTIN (if tax preparer):

50. Contact Person for Electronic Return Filing ☐ Check if same as contact person for electronic payments.

Name:	Telephone number: ()	Fax number: ()
Mailing address:	City/State/ZIP:	
Email address:		
<input type="checkbox"/> a company employee <input type="checkbox"/> a non-related tax preparer <input type="checkbox"/> the party named in item 38		Federal PTIN (if tax preparer):



51. Choose your filing/payment method:

☐ File Electronically Pay Electronically (select one): ☐ ACH-Debit (e-check) ☐ ACH-Credit

ACH-Debit (e-check) is the action taken when the Department's bank withdraws a tax payment from the taxpayer's bank account upon the taxpayer's authorization; the taxpayer's bank account is debited.

ACH-Credit is the action taken when the taxpayer's bank transfers a tax payment to the Department's bank account; the Department's account is credited. This is not a credit card payment.

52. Banking Information (not required for ACH-Credit payment method):

a. Bank/financial institution name:	b. Account type: <input type="checkbox"/> Business, or <input type="checkbox"/> Personal and <input type="checkbox"/> Checking, or <input type="checkbox"/> Savings
c. Bank account number:	d. Bank Routing Number: : <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> :

Note: Due to federal security requirements, we cannot process international ACH transactions. If any funding for payments comes from financial institutions located outside the US or its territories, please contact us to make other payment arrangements. If you are unsure, please contact your financial institution.

53. Enrollee Authorization and Agreement

This is an Agreement between the Florida Department of Revenue, hereinafter "the Department," and the business entity named herein, hereinafter "the Enrollee," entered into according to the provisions of the Florida Statutes and the Florida Administrative Code.

By completing this agreement and submitting this enrollment request, the Enrollee applies and is hereby authorized by the Department to file tax returns and reports, make tax and fee payments, and transmit remittances to the Department electronically. This agreement represents the entire understanding of the parties in relation to the electronic filing of returns, reports, and remittances.

The same statute and rule provisions that pertain to all paper documents filed or payments made by the Enrollee also govern an electronic return, or payment initiated electronically according to this agreement.

I certify that I am authorized to sign on behalf of the business entity identified herein, and that all information provided in this document has been personally reviewed by me and the facts stated in it are true. According to the payment method selected above, I hereby authorize the Department to present debit entries into the bank account referenced above at the depository designated herein (ACH-Debit), or I am authorized to register for the ACH-Credit payment privilege and accept all responsibility for the filing of payments through the ACH-Credit method.

Signature: _____ Title: _____ Date: _____

Printed name: _____

Second Signature: _____ Title: _____ Date: _____

(If account requires two signatures)

Printed name: _____

Section K - Applicant Acknowledgement, Declaration and Signature

Registrant's Responsibilities – You must initial next to each responsibility listed below to indicate that you have read, acknowledge, and understand each one. Your application will be rejected if any part of this section is left blank.

_____ I understand it is my responsibility to notify the Department of Revenue of any changes of business structure, activities, location, mailing address or contact information.

_____ I understand that any person who is required to collect, truthfully account for, and pay any tax, surcharge, or fee, and willfully fails to do so shall be personally liable for penalties and twice the amount of tax, under the provisions of s. 213.29, F.S.

In addition to any other penalties provided by law, including civil penalties, I understand it is a criminal offense to:

_____ Fail or refuse to register (a late registration fee or penalty may also be imposed).

_____ Not timely file a tax return or report.

_____ Underreport a tax, surcharge or fee liability on a return or report filed.

_____ Fail or refuse to collect a required tax, surcharge or fee.

_____ Not remit a collected tax, surcharge or fee.

_____ Make a worthless check, draft, debit card payment, or electronic funds transfer to the Department.



Authorized Signature – Depending on your business structure, only the following principal persons may sign this application:

- If the applicant is a sole proprietor, the individual owner must sign.
- If the applicant is a partnership, a general partner must sign.
- If the applicant is a corporation, an incorporator or officer must sign.
- If the applicant is a limited liability company, a member or manager (if authorized by the members) must sign.
- If the applicant is a trust, the grantor or a trustee must sign.
- If the applicant is an estate, the personal representative, executor or executrix must sign.
- If the applicant is a government agency, an official authorized to sign on behalf of the agency must sign.

Note: The person signing the application must be listed under item 12 in the Business Structure & Ownership section.

Applicant Attestation, Declaration, and Signature

Under penalties of perjury, I attest that I am the applicant, or that I am an authorized principal of the applicant entity identified herein, and also declare that I have read the information provided on this application and that the facts stated in it are true.

Signature: _____

Title: _____

Printed name: _____

Date: _____

USE THIS CHECKLIST TO ENSURE FAST PROCESSING OF YOUR APPLICATION.

- ✓ Complete all required sections of this application.
- ✓ Make sure that you have provided your FEIN or SSN.
- ✓ Sign and date the application.
- ✓ Attach required documentation or additional applications, if applicable.
- ✓ Mail to: **Account Management MS 1-5730**

**Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160**

You may also mail or deliver your application to any Department of Revenue taxpayer service center. Visit the Department's website at **floridarevenue.com**

FOR DOR USE ONLY

PM/Delivery	<input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Contract Object (MO)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
B.P. No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Certificate No.	<input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/>
RT Acct. No.	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	Contract Object (other)	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
NAICS Code(s):	<input type="text"/>	<input type="text"/>	<input type="text"/>

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**.*

Form DR-1N	Instructions for Completing the Florida Business Tax Application	Rule 12A-1.097. F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form DR-156	Florida Fuel or Pollutants Tax Application	Rule 12B-5.150, F.A.C.
Form RTS-6061	Independent Contractor Analysis	Rule 73B-10.037. F.A.C.
Form DR-700030	Application for Self-Accrual Authority/Direct Pay Permit	Rule 12A-19.100, F.A.C.
Form DR-700012	Application for Certification of Communications Services Database	Rule 12A-19.100, F.A.C.



Instructions for Completing the Florida Business Tax Application (Form DR-1)

DR-1N
R. 01/18

Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

Before Completing the Application

Florida law authorizes the Department of Revenue to require you to provide the information and activities about your business entity listed in this application. For more information, see section (s.) 212.18, Florida Statutes (F.S.). All the information you provide is confidential (s. 213.053, F.S.), and is not subject to disclosure under the Florida Public Records Law (s. 119.07, F.S.).

Complete Form DR-1 to register to collect, report, and pay the following taxes, surcharges, and fees:

- Sales and use tax
- Prepaid wireless E911 fee
- Severance taxes
- Miami-Dade County Lake Belt Fees
- Communications services tax
- Solid waste fees and surcharge
- Reemployment tax
- Gross receipts tax on electrical power and gas
- Documentary stamp tax
- Gross receipts tax on dry-cleaning

Complete other applications to register for the following taxes and licenses:

- **Fuel and pollutant taxes** – complete *Florida Fuel or Pollutants Tax Application* (Form DR-156).
- **Air carrier fuel tax** – complete *Application for Air Carrier Fuel Tax License* (Form DR-176).
- **Secondhand Dealer/Secondary Metals Recycler license** – complete *Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers* (Form DR-1S).
- **Exemption from sales and use tax** (for religious and non-profit organizations, schools, and governmental entities) – complete *Application for Consumer's Certificate of Exemption* (Form DR-5).

Information you will need to complete this application:

- Business name, physical address, contact information, and mailing address
- Federal Employer Identification Number (FEIN); see instructions for item 8 if you do not have an FEIN
- Bank routing number and account information if enrolling to file and pay tax electronically
- Name, Social Security Number* (SSN), driver license number, address, and contact information of owner/sole proprietor, officers, partners, managing members, and/or trustees
- Dates when business activities began or will begin
- Description of business activities
- Employment information (date of hire, number of employees, payroll amounts, payroll agent's PTIN, if applicable)

Follow these steps to complete the DR-1 application:

- Step 1:** Review the *Tax and Taxable Activity Descriptions* section to identify your business activities and the taxes, surcharges, or fees you will be required to collect, report, and pay.
- Step 2:** Follow the **Line-by-Line Instructions** to complete Sections A and K and answer the **questions in bold print** at the beginning of all other sections and subsections. This application will be rejected if the required information is not provided. Attach required documentation as applicable.
- Step 3:** Bring or mail the completed application to your nearest taxpayer service center, or mail to:

**ACCOUNT MANAGEMENT MS 1-5730
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0160**

Register online – it's free, fast, easy, and secure! You can apply online using the Department's website, **floridarevenue.com**. There is no fee for Internet registration. You will be guided through an interactive interview from start to finish. You will be able to return to the web site to retrieve your certificate number(s) after three business days. You may review our privacy and security policies by clicking on the *Privacy Notice* link at the bottom of any page of our website.

Service Center locations and telephone numbers are listed at **floridarevenue.com/taxes/servicecenters**.

Tax and Taxable Activity Descriptions

You must complete and submit Form DR-1 to register to collect, accrue, report, and pay the taxes, surcharges, and fees listed below if you engage in any of the activities listed beneath each tax or fee.

Sales and Use Tax - Complete sections A, B, J, & K if your business activities include:

- Selling products or services at retail or wholesale prices, from established locations, or from non-permanent locations, such as flea markets or craft shows.
- Charging admission or membership fees.
- Operating coin-operated amusement machines at other peoples' business locations.
- Operating vending machines at other peoples' business locations.
- Repairing or altering consumer products or equipment.
- Renting equipment or other property or goods to individuals or businesses.
- Renting or leasing commercial real property to individuals or businesses.
- Renting or leasing living or sleeping accommodations to others for periods of six months or less.
- Providing commercial pest control services, nonresidential building cleaning services, commercial/residential burglary and security services, or detective services.
- Purchasing or selling secondhand goods such as household furniture, non-costume jewelry, sports equipment marked with serial numbers, musical instruments, guns, music CDs, videos, or computer games (see Chapter 538, F.S., for specific exceptions). **If you consign, buy or sell secondhand goods, in addition to registering for sales and use tax, you must also complete the *Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers* (Form DR-1S).**
- Purchasing, manufacturing, or selling salvage, scrap metal, or metals to be recycled. **If you obtain, purchase or convert ferrous or nonferrous metals into raw material products, in addition to registering for sales and use tax, you must also complete the *Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers* (Form DR-1S).**
- Selling electric power or energy.
- Selling tax-paid motor, diesel, or aviation fuel as a reseller or retail dealer not required to be licensed as provided in Chapter 206, F.S.

Use Tax - Complete sections A, B, J, & K if your business activities include:

- Purchasing taxable products that are not taxed by the seller at the time of purchase.
- Regularly purchasing products that are not taxed through catalogs, the Internet, or from out-of-state vendors.
- Purchasing items originally for resale, but later consuming these items in your business or for personal use.
- Using dyed diesel fuel for off-road purposes.

Sales Tax and Prepaid Wireless E911 Fee - Complete sections A, C, J, & K if your business activities include:

- Selling prepaid calling arrangements, prepaid phone cards, or prepaid wireless services that allow the user to interact with 911 emergency services.

Solid Waste Fees and Surcharge - Complete sections A, D, J, & K if your business activities include:

- Selling new tires for motor vehicles.
- Selling new or remanufactured lead-acid batteries.
- Renting or leasing motor vehicles to others.
- Selling dry-cleaning services (dry-cleaning plants or drop-off facilities).

Reemployment Tax (formerly Unemployment Tax) - Complete sections A, E, J, & K if your business activities include:

- Paying gross wages of \$1,500 in any quarter or employing at least one worker for 20 weeks in a calendar year; **payments made to corporate officers are treated as wages for reemployment tax purposes.**
- Acquiring all or part of the organization, trade, business, or assets of a liable employer.
- Operating a private home, or college club that pays \$1,000 cash in a quarter for domestic services.
- Holding a section 501(c)(3) exemption from federal income tax and employing four or more workers for 20 weeks in a calendar year.
- Operating as an agricultural employer with a \$10,000 cash quarterly payroll, or employing five or more workers for 20 weeks in a calendar year.
- Operating as a governmental entity, Indian tribe, or tribal unit.
- Being liable for federal unemployment taxes.
- Having been previously liable for reemployment tax in the state of Florida.

Communications Services Tax - Complete sections A, F, J, & K if your business activities include:

- Selling communications services (e.g., telephone, paging, certain facsimile services, video conferencing, VOIP, wireless).
- Selling video services (e.g., television programming).
- Selling direct-to-home satellite services.
- Reselling communications services (pay telephones and prepaid calling arrangements).
- Seeking a direct pay permit to self-accrue tax on purchased communications services.
- Purchasing services to integrate into prepaid calling arrangements.

Documentary Stamp Tax - Complete sections A, G, J, & K if your business activities include:

- Entering into written financing agreements (five or more transactions per month).
- Making title loans and pay-day loans.
- Providing on-site financing (buy here – pay here).
- Providing consumer and commercial lending services (banks, mortgage, and consumer finance companies).
- Accepting promissory notes.

Gross Receipts Tax on electrical power or gas - Complete sections A, H, J, & K if your business activities include:

- Selling, transporting, or delivering electricity or gas.
- Operating a local electric or natural or manufactured gas (excluding LP gas) utility distribution facility in Florida.
- Importing into Florida or severing electricity or natural or manufactured gas (excluding LP gas) for your own use instead of purchasing taxable utility or transportation services.

Severance Tax and Miami-Dade County Lake Belt Fees - Complete sections A, I, J, & K if your business activities include extracting:

- Extracting oil in Florida for sale, transport, storage, profit, or commercial use.
- Extracting gas in Florida for sale, transport, profit, or commercial use.
- Extracting sulfur in Florida for sale, transport, storage, profit, or commercial use.
- Extracting solid minerals, phosphate rock, or heavy minerals from the soils and waters of Florida for commercial use.
- Extracting lime rock or sand from within the Miami-Dade County Lake Belt Area (see s. 373.4149, F.S., for boundary description).

Questions and Answers about Registration

What if my business has more than one location?

- **Sales tax and solid waste fees:** You must complete a separate application for each location.
- **Sales tax and prepaid wireless E911 fee:** You must complete a separate application for each location.
- **Communications services tax:** Only one registration application is required for all locations.
- **Rental car surcharge:** You must complete a separate application for each county where you have a rental location.
- **Documentary stamp tax:** You must complete a separate application for each location where books and records are maintained. You may register up to five locations on a single application.
- **Gross receipts tax on dry-cleaning facilities:** Only one registration application is required for all locations.
- **Gross receipts tax on electric power or gas:** Only one registration application is required for all locations. You may register each location separately; however, you must complete a separate application for each location separately registered.
- **Reemployment tax:** Only one registration application is required for each entity that has its own federal employer identification number (FEIN).

What if I am managing commercial or residential rental property for others? For sales tax, commercial property managers must use this application; one application per property location. Residential property managers may use Form DR-1C, *Application for Collective Registration for Short Term Rental of Living or Sleeping Accommodations*.

If a husband and wife jointly own and operate a business, what type of ownership must we indicate? Generally, when a husband and wife jointly own and operate a business, the ownership is a “partnership.” We suggest you consult the Internal Revenue Service for more information on filing options available for married couples.

What will I receive from the Department once I register?

1. A *Certificate of Registration* or *Notice of Liability* for the tax(es) for which you registered;
2. Personalized returns or reports for filing, with instructions if filing using paper.
3. For active sales tax and communications services tax dealers, a *Florida Annual Resale Certificate* will accompany the *Certificate of Registration*.

What is a *Florida Annual Resale Certificate*? The Department issues *Florida Annual Resale Certificates* to active, registered sales tax and communications services tax dealers. The *Florida Annual Resale Certificate* allows businesses to make tax-exempt purchases from their suppliers, provided the item or service is purchased for resale. Rule 12A-1.039, Florida Administrative Code (F.A.C.), explains the resale provisions for sales and use tax. Rule 12A-19.060, F.A.C., explains the resale provisions for communications services tax. **Misuse of the *Florida Annual Resale Certificate* will subject the user to penalties as provided by law.**

What are my responsibilities?

1. You must register for all taxes for which you are liable before beginning business activities, otherwise you may be subject to penalties. For more information, visit our website or contact Taxpayer Services.
2. Complete and return this application to the Florida Department of Revenue.
3. Once registered, post your certificate (if required); collect and/or report tax appropriately; maintain accurate records; file returns and reports timely. **A return/report must be filed even if no tax is due.**
4. Notify the Department if your address changes, your business entity or activity changes, you open additional locations, or you close your business. You may **change address or account status** online using our web site; look for the link under **More e-Services**.
5. Provide your certificate or account number on all returns, payments, and correspondence with the Department.

Completing the Application – Line-by-Line Instructions

1. **Reason for submitting application and dates.** Review the explanations below and choose your reason for submitting this

Section A - Reason for Applying and Applicant Information

application. Check only one reason from a-f, enter the corresponding date, and certificate number, if applicable.

- a. New business entity: A new business entity is a newly formed or organized venture begun for purposes of generating income. This entity is an individual or organization that has never registered with the Department of Revenue before. If this is your reason for using this application, on the following pages **answer the questions as they apply to your entire business entity**. Provide the date the new business began or will begin taxable activity in Florida. This may or may not be your incorporation date.
- b. New/additional Florida business location: This is when a registered business entity opens an additional business location. The original business location is already registered and remains open. If this is your reason for using this application, on the following pages **answer the questions as they apply only to the new location**. Provide the date the new business location began or will begin operations. If you file consolidated returns for your existing locations, and wish to include this new location in your consolidated filing, check the box and provide the consolidated filing number.
- c. New taxable activity at previously registered business location: At an existing location that is already registered, you begin a new taxable business activity for which the location is not currently registered. If this is your reason for using this application, on the following pages **answer the questions as they apply only to the new business activity**. Provide the date the new activity began or will begin. Provide the existing location's certificate/account number. **EXAMPLE:** You are a sole proprietorship that sells items at retail. You are already registered to collect and report sales & use tax. Because business is going well, you plan to hire employees. You should use this application to register for reemployment tax only.
- d. Change of Florida county: A registered business entity closes its location in one Florida county and opens a location in another. This is not the addition of a new business location. If this is your reason for using this application, on the following pages **answer the questions as they apply only to the new location**. Provide the date the location moved or will move from one Florida county to another. Provide the old location's certificate/account number. This number will be cancelled. If you file consolidated returns for your existing locations, and wish to include this new location in your consolidated filing, check the box and provide the consolidated filing number.
- e. Change of legal entity/business structure: A registered business entity changes its organizational structure to become a

different entity (i.e., a sole proprietorship becomes a corporation; a corporation becomes a limited liability company, etc.). If this is your reason for using this application, on the following pages **answer the questions as they apply only to the new business entity**. Provide the effective date of the legal entity change. Provide the old entity's certificate/account number. This number will be cancelled and final returns must be filed.

- f. Purchase/acquisition of existing business from another person or entity: This is when a person or entity acquires the organization, trade, or business, or substantially all of the assets of another person or entity. The purchased/acquired organization, trade, or business may continue to exist, or may be totally absorbed into the purchasing/acquiring entity's organization. If this is your reason for using this application, on the following pages **answer the questions as they apply to your entire business entity, including the purchased/acquired portion**. Provide the effective date of the purchase/acquisition and the information required in item 9.

2. **Is this a seasonal business?** If your business will not be open year-round (open only part of the year), check the Yes box and provide the first and last months of your season.

3-6. Business Entity Information – See individual items on the application for line-by-line instructions.

- 5a. **Physical street address of business location or rental property being registered:** Provide the complete physical address of the location where you operate your business. If you operate a home-based business or sell from non-permanent flea market/craft show locations, you must use your home address. If you are registering commercial or residential rental property, you must provide the complete Florida address of the rental property. Listing a private mailbox, post office box, or rural route address is not permitted.

7. **Email address:** Provide an email address we may use to contact you regarding this registration. If you would like to receive tax information and filing reminders by email, go to **floridarevenue.com/dor/subscribe**

8. **Business Entity Identification Number.** The Department of Revenue uses these numbers to uniquely identify and distinguish one entity or person from another.

A Federal Employer Identification Number (FEIN or EIN) is required if:

- Your business enterprise is an artificial entity (e.g., corporation, partnership, limited liability company, trust, government agency) and is required by the IRS to have an FEIN.
- You or your business enterprise employs workers.

If you are required to provide an FEIN, but do not yet have one, you may contact the United States Internal Revenue Service to apply for and receive your number. You can visit their website at www.irs.gov. You may also call the Business & Specialty Tax Line at 800-829-4933.

A Social Security Number* (SSN) is required of all sole proprietors.

* Social security numbers 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 our website at **floridarevenue.com** and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

9. **Purchased/acquired business information.** If you checked box 1f, indicating that you have purchased/acquired an existing business from another person or entity, provide the information required in items a-l.

10. **Business Structure & Ownership** – Below are the descriptions of each type of business structure. Carefully review each type to identify the description that best describes your business enterprise structure.

- a. Sole proprietorship: An unincorporated business owned by one individual person; this does not include a business jointly owned/operated by a married couple.
- b. Partnership: The relationship existing between two or more entities or individuals who join to carry on a trade or business; this includes a business jointly owned/operated by a married couple. Depending on the structure, a partnership can be a general partnership (a married couple is considered a general partnership), a limited partnership or a joint venture.
- c. Corporation: A person or group of persons who incorporate by filing articles of incorporation with, and receiving a charter/ authorization from, their state's Secretary of State (includes professional service corporations). Check whether your corporation is a C-corporation, an S-corporation, or a not-for profit corporation. **All for-profit corporations are classified as C-corporations unless they have elected to be treated as an S-corporation for federal income tax purposes.**
- d. Limited Liability Company (LLC): One or more entities who file articles of organization with their state's Secretary of State; depending on the number of entities involved, an LLC may be a single member or multimember LLC. Check the box next to the appropriate entity type. An LLC may elect to be treated as a corporation for federal income tax purposes.
 - **Single member LLCs** are generally classified by the IRS as disregarded entities (a division of the owner) unless an election is made to be treated as a corporation for federal income tax purposes. For employment tax purposes, Single member LLCs must be treated as separate entities and must have their own FEIN. **Check the box if the LLC elects to be treated as a C-corporation.**
 - **Multimember LLCs** are generally classified by the IRS as partnerships unless an election is made to be treated as a corporation for federal income tax purposes. **Check the box if the LLC elects to be treated as a C-corporation.**
- e. Business trust: An entity created under an agreement of trust for the purpose of conducting a business for profit (includes real estate investment trusts).
- f. Non business trust/Fiduciary: An entity created by a grantor for the specific benefit of a designated entity or individual.
- g. Estate: An entity that is created upon the death of an individual, consisting of that individual's real and/or personal property.
- h. Government agency: A legal government body formed by governing constitutions or statutes.

Note – Corporate Income Tax Liability: Sub-chapter C-corporations and limited liability companies electing treatment by the IRS as C-corporations for federal income tax purposes will be subject to and obligated for Florida corporate income tax. Although Florida corporate income tax does not have a registration requirement, as a result of submitting this application for any business tax, these entities will also be registered for Florida corporate income tax.

11. **Document number issued by the Florida Secretary of State; Date of Incorporation, Formation/Organization, or Authorization to Conduct Business in Florida; Business entity's fiscal year ending date.** Visit the Florida Department of State, Division of Corporations' website at www.sunbiz.org for more information.
12. **Identify the owner/sole proprietor, or general partners, officers, managing members, grantors, trustees, or personal representatives of the business entity.** You must provide the name, title, Social Security Number*, driver license number, issuing state, home address, telephone number, and percent of ownership/control. **Note: The person signing the application must be listed in this section.**
- 13.-18. **Business Background Information** – See individual questions on the application for line-by-line instructions.
19. **Business Activities Description.** Provide a detailed description of the applicant entity's primary activities that are expected to generate revenue. List the products or services that will be offered for consideration or sale. If you know the NAICS code(s), enter in the boxes provided. If you wish to determine your code(s), visit the U. S. Census Bureau's website, www.census.gov/eos/www/naics to search the North American Industry Classification System code.

Section B - Activities Subject to Sales & Use Tax

20. **Does your business perform any of these activities?** Check Yes (Y) if you will be performing any of these activities. Check No (N) if you will not.
- 21.-23. Answer all questions presented in each subsection. Depending on your answers, you will be instructed to continue in each subsection, or skip to the next.

Section C - Activities Subject to Sales Tax and the Prepaid Wireless E911 Fee

Answer Question 24.

Section D - Activities Subject to Solid Waste Fees & Surcharge

Answer Questions 25-27. If you produce or import perchloroethylene, you must also complete a *Florida Fuel or Pollutants Tax Application* (Form DR-156).

Section E - Activities Subject to Reemployment Tax (formerly, Unemployment Tax)

Answer Question 28 to determine if you should continue through this section or skip to the next. If you answer yes, you must respond to every question and provide the information required throughout the section. **Note: Officers performing services for the corporation and receiving payment for such services (salary or distributions) are considered employees of the corporation for purposes of reemployment tax.**

Section F - Activities Subject to Communications Services Tax

Answer Question 40 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

42. How will you verify the correct assignment of customer location to taxing jurisdiction? The method you use to assign customer locations to taxing jurisdictions determines the amount of collection allowance you may take when filing your return.

43. If you use multiple databases, you may be eligible for both collection allowances. If you will file separate returns for each type of database, check the box below. If you have more than one customer database and use different methods to assign customer locations to taxing jurisdictions, you will need to file two separate communications services tax returns to maximize your collection allowance.

Two collection allowance rates are available.

- If you checked boxes 1, 4 or 5 in Question 42, you are eligible for a .75 percent (.0075) collection allowance.
- If you checked box 6 in Question 42, you are eligible for a .25 percent (.0025) collection allowance.
- If you checked box 2 in Question 42, you are eligible for a .25 percent (.0025) collection allowance until the database is certified. Once certified, you will be eligible for the .75 percent (.0075) collection allowance.
- If you checked box 3 in Question 42, you are eligible for the .75 percent (.0075) collection allowance if the vendor's database has been certified. If not, the .25 percent collection allowance (.0025) will apply.

Collection allowance for dealers with multiple databases:

- If all databases are certified or a ZIP+4 method is used, the dealer is entitled to the .75 percent (.0075) collection allowance.
- If some databases are certified or a ZIP+4 method is used, and some are not, the dealer has two options for reporting the tax. One is to file a single return for all taxable sales from all databases and receive a .25 percent (.0025) collection allowance. The second option is to file two returns: one reporting taxable sales from certified databases (.75 percent allowance) and a separate return for the taxable sales from non-certified databases (.25 percent allowance).
- If no databases are certified, the dealer will receive a .25 percent (.0025) collection allowance on all tax collected.

Section G - Activities Subject to Documentary Stamp Tax

Answer Question 45 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

Section H - Activities Subject to Gross Receipts Tax on Electrical Power and Gas

Answer Question 46 to determine if you should continue through this section or skip to the next. See individual questions for line-by-line instructions.

Section I - Activities Subject to Severance Taxes & Miami-Dade County Lake Belt Fees

Answer Question 47 to determine if you should continue through this section or skip to the next.

Section J - Enrollment to File and Pay Taxes and Fees Electronically

Complete this section if you wish to electronically file and pay all taxes, fees and surcharges resulting from this registration, if an electronic option exists. Each will have the same filing and paying contacts, banking information and method of payment. If you wish to enroll each tax/fee/surcharge separately (e.g., different contacts, banking information, methods of payment) you must do so online after you have received all certificate and account numbers following this registration.

Note: You must file and pay sales and use tax electronically in order to deduct a collection allowance.

Filing and Payment Method Descriptions

- **Internet File/Pay:** The taxpayer logs in to the Department's secure Internet site to complete and submit their return/report and initiate/authorize their tax payment. On the scheduled payment date, the payment is electronically transferred from the taxpayer's bank account to the Department's bank account. Use this method to file returns and pay these taxes and fees: communications services tax, corporate income tax, gross receipts tax, reemployment tax, sales and use tax, solid waste fees and surcharge.
- **Software File/Pay:** The taxpayer uses commercial software to complete and submit their return/report. Depending on the product, the taxpayer may or may not be able to initiate/authorize their tax payment from within the software. Use this method to file returns and pay these taxes and fees: corporate income tax (Modernized e-File Federal and State returns), reemployment tax, sales and use tax, solid waste fees and surcharge.
- **EFT Pay Only (Electronic Funds Transfer by ACH-Debit):** The taxpayer initiates/authorizes their tax payment only through the Department's telephone payment system. On the scheduled payment date, the payment is electronically transferred from the taxpayer's bank account to the Department's bank account. The applicable tax return/report must be filed separately. Use this method to pay the following taxes and fees: Miami-Dade County Lake Belt fees, pollutants tax, severance taxes.
- **ACH-Debit payment method:** The Department's bank withdraws a tax payment from the taxpayer's bank account upon the taxpayer's authorization/request; the taxpayer's bank account is debited.
- **ACH-Credit payment method:** The taxpayer's bank transfers a tax payment to the Department's bank account; the Department's account is credited. This is not a credit card payment. The taxpayer's bank may charge the taxpayer fees for this payment method.

More information about the e-Services program can be found by clicking on the File and pay taxes and fees link in the e-Services box on the home page of the Department's website at floridarevenue.com.

Section K - Applicant Acknowledgement, Declaration and Signature

Read this section carefully. Your application will be rejected if any part of this section is not completed or left blank.

- Write your initials on the line next to each item under Registrant's Responsibilities. Your initials indicate that you have read, acknowledge, and understand each item.
- Review the items under Authorized Signature to determine who may sign the application. Only the owner of the business or an authorized principal of the business entity may sign this application; an individual granted power of attorney may not sign. **The person signing the application must be listed in the Business Structure & Ownership section.**
- Carefully read the Applicant Acknowledgement, Declaration, and Signature section and sign in the space provided. Print your title, name, and the date the application was signed.

Before Submitting the Application

Attach additional applications or documentation, as applicable.

- **Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers (Form DR-1S)** – if you consign, buy or sell secondhand goods, or if you obtain, purchase or convert ferrous or nonferrous metals into raw material products.
- **Application for Amusement Machine Certificate (Form DR-18)** – if you are placing and operating coin-operated amusement machines at your own or other people's business locations.
- **Florida Fuel or Pollutants Tax Application (Form DR-156)** – if you are producing or importing perchloroethylene into Florida.
- **A copy of your 501(c)(3) determination letter from the Internal Revenue Service** – if you are registering for reemployment tax as a nonprofit employer.
- **Independent Contractor Analysis (Form RTS-6061)** – if you use the services of persons in Florida whom you consider to be self-employed, independent contractors.
- **Application for Self-Accrual Authority/Direct Pay Permit (Form DR-700030)** – if you are applying for a communications services tax direct pay permit.

Submit your completed application and other documentation

Bring or mail the completed and signed application and other documentation to the taxpayer service center nearest you.

Or mail to: **Account Management MS 1-5730**
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160

If you need more help with your application, you may contact the taxpayer service center nearest you or use one of the resources listed below.

For Information and Forms

Information and forms are available on our website at:
floridarevenue.com

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, write:

Taxpayer Services MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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Taxpayer Service Center addresses and telephone numbers can be found on our website
floridarevenue.com/taxes/servicecenters

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**.*

Form DR-1	Florida Business Tax Application	Rule 12A-1.097, F.A.C.
Form DR-156	Florida Fuel or Pollutants Tax Application	Rule 12B-5.150, F.A.C.
Form DR-176	Application for Air Carrier Fuel Tax License	Rule 12B-5.150, F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form DR-5	Application for a Consumer's Certificate of Exemption Instructions	Rule 12A-1.097, F.A.C.
Form DR-1C	Application for Collective Registration for Short-Term Rental of Living or Sleeping Accommodations	Rule 12A-1.097, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form RTS-6061	Independent Contractor Analysis	Rule 73B-10.037, F.A.C.
Form DR-700030	Application for Self-Accrual Authority/Direct Pay Permit	Rule 12A-19.100, F.A.C.



Under penalties of perjury, I declare that I have read this schedule and that the facts stated in it are true. I certify that I was the seller of the property sold to the above listed customers, that the stated Florida sales and use tax, plus any applicable discretionary sales surtax, was remitted to the Florida Department of Revenue, and that the property was repossessed within the last 12 months. I further certify that (*check the appropriate box*):

- Date



INSTRUCTIONS FOR COMPLETING FORM DR-95B

Any business registered with the Florida Department of Revenue as a sales and use tax dealer may use Form DR-95B to calculate the amount of tax credit or tax refund due on the unpaid balance of a financing contract for repossessed tangible personal property when the business:

- sells tangible personal property under a retail installment, title loan, conditional sale, contract with a retention of title provision, or similar financing contract;
- retains a security interest in the property that was sold (through a financing agreement entered into directly with the purchaser or, when financed by a financing institution, the business becomes liable for the outstanding debt at the time of repossession);
- paid sales tax, plus applicable discretionary sales surtax, on the sales price of the property to the Florida Department of Revenue; and
- repossesses the financed property.

The amount of tax credit or tax refund due is based on the ratio that the total tax has in relation to the unpaid balance of the sales price, excluding finance or other nontaxable charges. **A tax credit or tax refund must be claimed within 12 months following the month in which the property is repossessed.**

The registered business that paid the tax and applicable surtax to the Department may claim a credit on a *Sales and Use Tax Return* (Form DR-15) or apply for a refund by submitting an *Application for Refund – Sales and Use Tax* (Form DR-26S) to the Florida Department of Revenue. When taking a credit on your return, the completed schedule must be maintained in your books and records. When applying for a refund, attach this completed schedule to Form DR-26S, along with the information and documentation required on Form DR-26S, and maintain a copy of the schedule and the refund application in your books and records.

Column by Column Instructions

Column 1 Customer's Name

Enter the name of each customer from whom financed tangible personal property was repossessed.

Column 2 Description of Property

Enter a description of each item of tangible personal titled property listed. For motor vehicles, boats, and aircraft, include the year, make, model number, and the VIN, serial, or hull number.

Column 3 Date Tax and Surtax Paid

Enter the date the sales and use tax, plus any applicable discretionary sales surtax, was paid to the Florida Department of Revenue on each item of property listed.

Column 4 Amount of Tax and Surtax Paid

Enter the amount of sales tax and surtax paid on each item listed.

Column 5 Amount of Purchase Price Less Trade-In

Enter the sales price of each item listed, less any trade-in credit taken at the time of sale. Include all charges subject to sales and use tax, plus any applicable discretionary sales surtax, at the time of sales. Do not include nontaxable charges, such as interest or penalty charges.

Column 6 Amount of Purchase Price Less Trade-In and Cash Down Payment

For each item listed, enter the sales price less the amount of any trade-in credit and cash down payment at the time of sale.

Column 7 Number of Payments Due Under Financing Agreement

For each item listed, enter the total number of payments due under the retail installment, title loan, conditional sale, contract with a retention of title provision, or similar financing contract for the item purchased.

Column 8 Prorated Payment Amount

For each item listed, divide the amount in Column 6 by the amount in Column 7 to calculate the prorated payment for the item. Enter the result in Column 8.

Column 9 Rate Factor

For each item listed, divide the amount in Column 4 by the amount in Column 5 to calculate the sales and use tax and surtax rate at time of purchase. Enter the calculated rate in Column 9.

Column 10 Total Number Payments Remaining Due

For each item listed, subtract any late penalties paid on the account from the total amount paid on the account. Divide the result by the amount of the monthly payment due under the financing contract (amount due when paid timely). Subtract the calculated number from the total number of payments due under the financing contract to calculate the number of payments remaining due. Enter the result in Column 10.

Total number of payments that remain due. Divide the total amount paid on the account, less late filing penalties paid, by the monthly payment amount. Subtract this number from the total number of payments due. The result is the number of payments that remain due.

Column 11 Amount of Tax Credit or Tax Refund

For each item listed, multiply the number in Column 8 by Column 9 by Column 10 and enter the result in Column 11. This amount is the amount of tax credit or tax refund due on the repossessed item.

Column 12 Date of Repossession

For each item listed, enter the date (day, month, and year) the property was repossessed.

CONTACT US

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

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, visit **floridarevenue.com/taxes/servicecenters**

For written replies to tax questions, write to:

Taxpayer Services - Mail Stop 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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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.*

Form DR-15	Sales and Use Tax Return	Rule 12A-1.097
Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12-26.008

STATE OF FLORIDA
DEPARTMENT OF REVENUE
SALES AND USE TAX
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
AMENDING RULE 12A-1.097
CREATING RULE 12A-1.108

SUMMARY OF PROPOSED RULES

The adoption of forms in Rule 12A-1.097, F.A.C, and the creation of Rule 12A-1.108, F.A.C., provides the application and approval process for Exemption for Data Center Property applicants and provides guidelines and procedures necessary to claim the exemption.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., is to adopt, by reference, 2 forms used by data center owners to apply for Data Center Property exemption certificates.

The purpose of the creation of the proposed Rule 12A-1.108, F.A.C., is to: (1) provide guidance to regarding the exemption for purchases of data center property in Section 212.08(5)(s), F.S., which became effective July 1, 2017, provided by Section 26, Chapter 2017-36, Laws of Florida; and (2) provide exemption requirements, definitions, and application procedures for data center owners, data center tenants, data center contractors, and retailers.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 2, 2017 (Vol. 43, No. 213, pp. 4944-4945), to advise the public of the proposed amendment to Rule 12A-1.097, F.A.C., and creation of Rule 12A-1.108, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2017. On November 13, 2017, the Department received a request to hold a workshop for Rule 12A-1.108, F.A.C. The request was supplemented by a written comment on November 15, F.A.C., which included proposed amended language to Rule 12A-1.108, F.A.C. A rule development workshop was held on November 16, 2017. Following the workshop, the Department received additional written comments. The comments provide guidance regarding the exempt nature of charges for electricity imposed on data center owners and tenants, as well as provides clarification regarding the scope of data center property. Upon review, the Department modified the rule language.

SUMMARY OF PUBLIC MEETING

DECEMBER 13, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 13, 2017, and approved the publication of the Notice of Proposed Rule for Rules 12A-

1.097 and 12A-1.108, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on December 5, 2017 (Vol. 43, No. 233, pp. 5473-5474).

SUMMARY OF RULE HEARING

FEBRUARY 7, 2018

A Notice of Proposed Rule was published in the Florida Administrative Register on January 17, 2018 (Vol. 44, No. 11, pp. 215-218), to advise the public of the proposed changes to Rule 12A-1.097, F.A.C., and proposed creation of Rule 12A-1.108, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on February 7, 2018. No request was received and no hearing was held. No public comments were received.

Written comments of a technical nature were received from the staff of the Joint Administrative Procedures Committee. A notice of change was published in the Florida Administrative Register on February 20, 2018, (Vol. 44, No. 35, p. 836), providing requested changes to forms DR-1214DCP and DR-5DCP to include incorporative information for any promulgated materials mentioned in the forms. Technical changes have also been made to correct the effective date of the forms and to correct the phrase “must be” to “is.” The final rule language and materials presented for adoption today reflect these changes.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.097
CREATING RULE 12A-1.108

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) through (b) No change.

Form Number	Title	Effective Date
(2) through (20)	No change.	
<u>(21) DR-1214DCP</u>	<u>Application for Data Center Property Temporary Tax Exemption Certificate</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-)</u>	_____
<u>(22) DR-5DCP</u>	<u>Application for Data Center Property Certificate of Exemption</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-)</u>	_____

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 212.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515,

212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 213.755, 215.26(2), 219.07, 288.1258, 290.00677, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) 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, 113-09, 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, _____.

Rule 12A-1.108 Exemption for Data Center Property.

(1) The sale of “data center property,” as defined in section 212.08(5)(s)1.d., F.S., is exempt from sales tax when the following requirements will be met:

(a) The facility meets the definition of “data center,” as provided in s. 212.08(5)(s)1.c., F.S.;

(b) The data center’s owners and tenants have made a cumulative, minimum capital investment, after July 1, 2017, of \$150 million for the data center, excluding any expenses incurred in the acquisition of property operating as a data center in the six months prior to the acquisition.

(c) The data center must have a critical IT load of 15 megawatts or higher; and

(d) Each individual owner or tenant within the data center must have a dedicated critical IT load of 1 megawatt or higher and;

(e) Each of the above requirements is met within 5 years after the commencement of the construction of the data center.

(2) Application process.

(a) To qualify for the exemption for data center property, the data center owner must complete an Application for Data Center Property Temporary Tax Exemption Certificate (form DR-1214DCP, incorporated by reference in Rule 12A-1.097, F.A.C.). The application must state that a qualifying data center designation is being sought and must be accompanied by information that indicates the exemption requirements of subsection (1), will be met.

(b) The Department will issue a Data Center Property Temporary Tax Exemption Certificate (DR-14TDCP) upon a tentative determination by the Department that the exemption requirements provided in subsection (1) will be met.

(c) The data center owner must complete an Application for Data Center Property Certificate of Exemption (form DR-5DCP, incorporated by reference in Rule 12A-1.097, F.A.C.) once the exemption requirements have been met. The applicant must deliver to the Department its Data Center Property Temporary Tax Exemption Certificate, along with the following documentation sufficient to support that the exemption requirements have been satisfied:

1. Certification from a professional engineer, licensed pursuant to chapter 471, F.S., whose services are contracted solely to certify that the data center has met the critical IT load requirement;

2. Certification from a Florida certified public accountant, as defined in s. 473.302, F.S., whose services are contracted solely to certify that the data center owners and tenants have made the required cumulative capital investment.

(d) The Department will issue a Data Center Property Certificate of Exemption (DR-14DCP) to the data center owner once it has determined that the documentation provided certifies that the exemption requirements have been met.

(3) Documenting the exemption.

(a) Data center owners making tax-exempt purchases of data center property are required to present the Data Center Property Temporary Tax Exemption Certificate (DR-14TDCP) or the Data Center Property Certificate of Exemption (DR-14DCP), once issued by the Department, to the selling dealer.

(b) Tenants and contractors making tax-exempt purchases of data center property are required to present a copy of the Data Center Property Temporary Tax Exemption Certificate (DR-14TDCP) or the Data Center Property Certificate of Exemption (DR-14DCP), issued to the data center owner by the Department, along with a Certificate of Entitlement to each vendor to affirm that the purchaser qualifies for the exemption. The vendor must maintain copies of the certificates until tax imposed by Chapter 212, F.S., may no longer be determined and assessed pursuant to Section 212.08(5)(s)3.c., F.S. Possession by a vendor of the certificate from the purchaser relieves the vendor from the responsibility of collecting tax on the sale, and the Department shall look solely to the purchaser for recovery of tax if it determines that the purchaser was not entitled to the exemption.

(c) The following is the format of the Certificate of Entitlement to be issued by the data center tenant or data center contractor when making exempt purchases of data center property:

CERTIFICATE OF ENTITLEMENT

The undersigned _____ (the Purchaser) affirms that it is a tenant or contractor of _____ (the Data Center), located at

_____ (Data Center Address), and is eligible to extend the Data Center
Property Temporary Tax Exemption Certificate / Data Center Property Certificate of Exemption
to lease or purchase data center property exempt from sales tax.

The Purchaser affirms that the items purchased or rented from _____ (Vendor) will
be used exclusively at the data center to construct, outfit, operate, support, power, cool,
dehumidify, secure, or protect a data center and any contiguous dedicated substations.

The Purchaser acknowledges that if the subject purchased or leased data center property does not
qualify for the exemption provided in section 212.08(5)(s), F.S., and Rule 12A-1.108, F.A.C., the
Purchaser will be subject to the tax, interest, and penalties due on the purchased or leased
property.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax, I will be
liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to
conviction for a third-degree felony.

Under the penalties of perjury, I declare that I have read the foregoing Certificate of Entitlement,
and the facts stated in it are true.

Signature of Purchaser _____ Title _____

Purchaser's Name (Print or Type) _____ Date _____

Purchaser's Federal Employer Identification Number: _____

Data Center Owner Certificate Number: _____

Telephone Number: _____

Do not send to the Florida Department of Revenue. This Certificate of Entitlement must be
retained in the vendor's and the tenant's or contractor's books and records.

(4)(a) The exemption for purchases and leases of data center property does not include rental consideration made for the lease or license to use real property subject to tax under s. 212.031, F.S. Rental consideration includes all considerations due and payable by the tenant to its landlord for the privilege of use, occupancy, or the right to use or occupy any real property for any purpose, including pass-through charges for common area maintenance and utilities, except certain electricity charges provided in subsection (4)(b) below. See Rule 12A-1.070(4), F.A.C.

(b) The following charges for electricity are exempt as charges for “data center property”:

1. Charges billed by the utility provider directly to a data center tenant.
2. Charges billed by the utility provider directly to a data center owner.
3. Charges billed to a data center tenant by a data center owner that are separately stated on the owner’s invoice at the same or lower price as that billed by the utility provider to the owner.

(c) To document the tax-exempt purchase of electricity as provided in subsection (4)(b) above, the purchaser shall comply with the documentation requirements set out in subsection (3) above.

(d) Data center property includes areas, infrastructure, fixtures and furnishings to be used exclusively at the data center by persons employed at the data center provided that the employees using the areas, infrastructure, furniture and fixtures are directly responsible for the operation, monitoring, security or support of data center property.

(5) The Department will conduct a review of registered data centers every 5 years to ensure that the data center exemption requirements provided in s. 212.08(5)(s), F.S., continue to be met. The first 5-year period will begin with the date the Data Center Property Certificate of

Exemption (DR-14DCP) is issued to the data center. Within 3 months before the end of any 5-year period, data center owners are required to submit a written declaration, under penalties of perjury, that the required critical IT load requirements of paragraph (1)(a) are met and that the data center continues to operate in compliance with s. 212.08(5)(s)1., F.S. The declaration should be sent to Technical Assistance and Dispute Resolution, Florida Department of Revenue, P.O. Box 7443, Tallahassee, FL 32314-7443.

(6)(a) If the Department determines that the data center or any owners, tenants, contractors, or other purchasers have not met the requirements found in s. 212.08(5)(s), F.S., with respect to any purchase, then such purchaser is liable to pay the tax that was avoided at the time of purchase, as well as penalty and interest from the date of purchase.

(b) If the Department determines that the data center is no longer in compliance with the provisions of s. 212.08(5)(s), F.S., then the Data Center Property Certificate of Exemption (DR-14DCP) will be revoked; any person who made tax exempt purchases under that certificate will liable to pay any tax that was avoided since the date the data center fell out of compliance with statutory requirements, as well as penalty and interest from the date of such purchases; and no further purchases will be exempt.

(6) Except as provided in (5)(b), the exemption provided for data center property is a permanent exemption for qualifying data centers that apply for and receive a Data Center Property Temporary Tax Exemption Certificate during the period from July 1, 2017, through June 30, 2022, and then meet all requirements for the Data Center Property Certificate of Exemption within five years. The Department will not process applications for Data Center Property Temporary Tax Exemption Certificate after June 30, 2022.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented
212.08(5)(s), FS. History- New_____.



Application for Data Center Property
Temporary
Tax Exemption Certificate

DR-1214DCP
N. XX/XX

Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

SECTION I

This application is to be completed by the data center for which exemption from Florida sales and/or use tax is claimed pursuant to Section 212.08(5)(s), Florida Statutes.

A Qualifying Data Center Designation for Tax Exemption is Being Claimed by:

1. (a) Business Name: _____
- (b) Mailing Address: _____
City, State, ZIP: _____
- (c) Website address: _____
- (d) Florida Sales Tax Number or Business Partner Number, if applicable: _____
- (e) FEIN: _____
- (f) Telephone Number: (_____) _____ Fax Number: (_____) _____
- (g) Name, address, position, telephone number, and e-mail address of person or persons to be contacted regarding this project.
(Form DR-835, *Power of Attorney*, must be submitted if not an officer or employee of the business.)

2. (a) Project Location (Address where data center facility and purchases eligible for tax exemption will be located):

- (b) Was the data center property listed in 2.(a) operating as a data center within six months of the date of acquisition?

☐ Yes ☐ No

Please note: The acquisition cost of the facility cannot be included in the "cumulative capital investment" amount, as defined in section 212.08(5)(s)1.b., F.S., if the purchased facility was operating as a data center within six months of the date of acquisition.

- (c) Project Description (Explain in full detail the purpose and scope of work to be accomplished at the project location.):

(Attach additional sheet, if necessary)

- (d) Approximate Beginning and Completion Date of Construction (if construction is necessary):

Beginning Date: _____ Completion Date: _____

- (e) What is the total anticipated cost of construction activities occurring after July 1, 2017? _____

- (f) List the major categories of property that have been or will be purchased or leased to outfit, operate, support, power, cool, dehumidify, secure, or protect the data center.

(Attach additional sheet, if necessary)

- (g) What is the total cost of the items listed in 2.(f) that have been purchased since July 1, 2017? _____

- (h) What is the estimated cost of the anticipated purchase of items listed in 2.(f)? _____

- (i) What is the estimated combined total of ALL project expenses to construct, install, equip, or expand the data center?

- (j) What is the anticipated completion date of ALL purchasing activities? _____

SECTION II

- (a) What is the actual or anticipated minimum critical IT load for electric power dedicated to the data center?
_____ megawatts
- (b) What is the actual or anticipated minimum critical IT load for electric power that will be dedicated to each owner?
_____ megawatts
- (c) What is the actual or anticipated minimum critical IT load for electric power that will be dedicated to each tenant?
_____ megawatts

ADDITIONAL REMARKS

Important: A qualifying data center must file this form whether it seeks to make purchases tax-exempt or seeks a refund of previously paid taxes on eligible purchases. To avoid any delays in obtaining the permit or a refund, the application must be fully completed and returned to the Department of Revenue. A business that seeks a refund of previously paid tax must also file an Application for Refund - Sales and Use Tax (Form DR-26S) within the applicable statutory limits. See s. 215.26(2), F.S.
For additional information, call (850) 617-8346.

By submitting this application, the applicant acknowledges that it seeks to meet the exemption requirements provided in section 21.208(5)(s)2., F.S.

Mail this form to:

TECHNICAL ASSISTANCE AND DISPUTE RESOLUTION
FLORIDA DEPARTMENT OF REVENUE
PO BOX 7443
TALLAHASSEE FL 32314-7443

Signature _____

Print Name _____

Title _____

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.*

Form DR-26S	Sales and Use Tax Application for Refund	Rule 12-26.008, F.A.C.
Form DR-835	Power of Attorney and Declaration of Representative	Rule 12-6.0015, F.A.C.

_____ **For Florida Department of Revenue use ONLY — Do not write in this space.** _____

The above project is: (check one)

☐ Approved

☐ Denied

Permit _____
From _____ To _____

Permit Number _____

Business Name: _____

FEIN or Sales Tax Number: _____

(Signature of Authorized Agent)

Date



Application for Data Center Property Certificate of Exemption

DR-5DCP
R. XX/XX
Rule 12A-1.097
Florida Administrative Code
Effective XX/XX

This application is to be completed by the data center for which exemption from Florida sales and/or use tax is claimed pursuant to section 212.08(5)(s), Florida Statutes, and Rule 12A-1.108, Florida Administrative Code.

A Data Center Property Certificate of Exemption (Form DR-14DCP) Claimed By:

Business Name: _____

Mailing Address: _____

City, State, ZIP: _____

Website address: _____

Florida Sales Tax Number or Business Partner Number: _____

FEIN: _____

Data Center Location: _____

Name of Contact Person: _____

(Florida Form DR-835 Power of Attorney, must be submitted if not an officer or employee of the business.)

Telephone Number: _____ Fax Number: _____

Email Address: _____

Your email address is treated as confidential information (section 213.053, F.S.) and is not subject to disclosure as public records (section 119.071, F.S.). Your **privacy** is important to the Department. To protect your privacy, access to personal information about your organization is limited to the person who has signed this *Application for a Consumer's Certificate of Exemption*. To ensure that information is not provided without your consent, a written request from you is required if you wish to receive a secured email regarding this Application. If so, the Department will send information regarding this Application using its secure email software. This software will require additional steps before you can access the information. If you do not want to receive information by email, any information regarding this Application will be mailed to you.

I authorize the Florida Department of Revenue to send information regarding this *Application for Data Center Property Certificate of Exemption* using the Department's secure email. I understand that this method requires additional steps to view the information provided.

The applicant must include a copy of their Data Center Property Temporary Tax Exemption Certificate (Form DR-14TDCP), along with the following documentation to support that the exemption requirements of Section 212.08(5)(s), Florida Statutes have been satisfied:

1. Certification from a professional engineer, licensed pursuant to chapter 471, F.S., whose services are contracted solely to certify that the data center has a critical IT load of 15 megawatts or higher and that each individual owner or tenant within the data center had a dedicated critical IT load of 1 megawatt or higher.
2. Certification from a Florida certified public accountant, as defined in s. 473.302, F.S., whose services are contracted solely to certify that the data center owners and tenants have made the required cumulative capital investment of \$150 million for the data center.

Important: A qualifying data center must file this form whether it seeks to make purchases tax-exempt or seeks a refund of previously paid taxes on eligible purchases. To avoid any delays in obtaining the permit or a refund, the application must be fully completed and returned to the Department of Revenue. A business that seeks a refund of previously paid tax must also file an *Application for Refund - Sales and Use Tax* (Form DR-26S) within the applicable statutory limits. See s. 215.26(2), F.S. For additional information, call 850 617-8346.

I hereby attest that I am authorized to sign on behalf of the applicant data center described above. I further attest that, if granted, the Data Center Property Certificate of Exemption will only be used in the manner authorized under section 212.08(5)(s), F.S.

Mail this form to:
TECHNICAL ASSISTANCE AND DISPUTE RESOLUTION
FLORIDA DEPARTMENT OF REVENUE
PO BOX 7443
TALLAHASSEE FL 32314-7443

Signature

Print Name

Title

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.

Form DR-14DCP	Application for Data Center Property Temporary Tax Exemption Certificate	Rule 12A-1.097, F.A.C.
Form DR-26S	Sales and Use Tax Application for Refund	Rule 12-26.008, F.A.C.
Form DR-835	Power of Attorney and Declaration of Representative	Rule 12-6.0015, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
RENTAL CAR SURCHARGE
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
PUBLIC USE FORMS
AMENDING RULE 12A-16.008

SUMMARY OF PROPOSED RULE

The proposed amendments modify form DR-15SWN to update contact information for the Department and improve the information provided to taxpayers to taxpayers that file Solid Waste and Surcharge Returns.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment adopts, by reference, changes to a form that currently provides guidance to taxpayers that file Solid Waste and Surcharge Returns. Changes to the form brings it into compliance with current administrative procedures and updates contact information for the Department.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule does not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 2, 2017 (Vol. 43, No. 213, p. 4945), to advise the public of the proposed changes to Rule 12A-16.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2017. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

DECEMBER 13, 2017

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 13, 2017, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-16.008, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on December 5, 2017 (Vol. 43, No. 233, pp. 5473-5474).

SUMMARY OF RULE HEARING

FEBRUARY 7, 2018

A Notice of Proposed Rule was published in the Florida Administrative Register on January 17, 2018 (Vol. 44, No. 11, pp. 218-219), to advise the public of the proposed changes to Rule 12A-16.008, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on February 7, 2018. No request was received and no hearing was held. No public comments were received.

Written comments of a technical nature were received from the staff of the Joint

Administrative Procedures Committee. A notice of change was published in the Florida Administrative Register on February 20, 2018, (Vol. 44, No. 35, p. 837), providing requested changes to form DR-15SWN to include incorporative information for any promulgated materials mentioned in the form. Technical changes have also been made to correct the effective date of the form. The final rule language and form presented for adoption today reflect these changes.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-16.008

12A-16.008 Public Use Forms.

Form Number	Title	Effective Date
(1) through (2)	No change.	
(3) DR-15SWN	Instructions for DR-15SW Solid Waste and Surcharge Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-____05595)	_____ 07/15
(4)	No change.	

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185 FS. History—New 11-14-89, Amended 7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, 9-28-04, 6-28-05, 7-25-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-20-14, 7-28-15,_____.



Instructions for DR-15SW Solid Waste and Surcharge Returns

DR-15SWN
R. 01/18

Rule 12A-16.008
Florida Administrative Code
Effective 01/18

Use this return to Report:

- ▶ Dry-Cleaning Gross Receipts Tax Due
- ▶ New Tire Fees Due
- ▶ Lead-Acid Battery Fees Due
- ▶ Rental Car Surcharge Due

Complete the Back of the Return FIRST!

Dry-Cleaning Gross Receipts	
A. Dry-Cleaning Gross Receipts	<input type="text"/>
B. Less Exempt Receipts	<input type="text"/>
C. Taxable Gross Receipts	<input type="text"/>

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

Signature of Taxpayer _____ Date _____ Telephone # _____

Signature of Preparer _____ Date _____ Telephone # _____

1. Dry-Cleaning Gross Receipts Tax Due - Multiply Taxable Gross Receipts by 2% (.02) and enter this amount on Line 1

2. New Tire Fees Due

3. Lead-Acid Battery Fees Due

4. Rental Car Surcharge Due

5. Total Amount Due - Bring amount to Line 5 on front of return.

The amount due (Line 5) on the back of the return is entered on Line 5 on the front of the return.

Solid Waste and Surcharge Return		HD/PM DATE: / /	DR-15SW R. 01/15
Certificate Number	Reporting Period		
<input type="text"/>	<input type="text"/>		
		DR-15SW	
		5. Total tax, fees, and surcharges due (from Line 5 on reverse side) <input type="text"/>	
		6. Less credits <input type="text"/>	
		7. Net amount due <input type="text"/>	
		8. Plus penalty <input type="text"/>	
		9. Plus interest <input type="text"/>	
		10. Amount due with return <input type="text"/>	

Be sure to use the correct tax return for each reporting period.

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Due: ☐ Late After: ☐ Check here if payment was made electronically.

The amount of credits (Line 6) cannot be more than the tax, fees, and surcharges due (Line 5).

Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

Subscribe today at: floridarevenue.com/dor/subscribe

Due Dates, Electronic Filing and Payment, and Other Filing Information

Due Dates: Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your return must be received electronically, postmarked, or hand delivered on the first business day following the 20th. **You must file a return for each reporting period, even if no solid waste taxes, fees, or surcharges are due.**

Electronic Filing and Payment: You can file and pay solid waste taxes, fees, and surcharges by using the Department's website or you may purchase software from a software vendor. If you would like to voluntarily file and pay solid waste taxes, fees, and surcharges electronically, you may do so. Solid waste taxpayers who paid **\$20,000 or more** in solid waste taxes, fees, and surcharges during the most recent state fiscal year (July through June) **are required** to file and pay solid waste taxes, fees, and surcharges electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit the Department's website at: **floridarevenue.com**. After you complete your electronic enrollment, additional instructions on electronic filing will be mailed to you.

Due Dates for Initiating Electronic Payments: To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m., ET, on the business day prior to the 20th**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit: **floridarevenue.com/forms**, select the e-Services section, and then select the current year *Florida e-Services Calendar of Due Dates* (Form DR-659).

No Tax Due?

You must file a tax return for each reporting period, even if no solid waste tax, fees, or surcharges are due. If no taxes, fees, or surcharges are due, enter "0" on Line 10, "Amount due with return."

Due Date Reminders: If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit: **floridarevenue.com/dor/subscribe**. Electronic filers will receive due date reminders without using the subscription service.

Amended replacement returns: If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. Your amended return will replace any return you previously filed for the same reporting period. It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit the Department's website at: **floridarevenue.com** to submit your amended return electronically and pay any additional tax due or report an overpayment.

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit: **floridarevenue.com/forms**, select the Solid Waste and Surcharge section, and select the return that you need. **Write your certificate number, reporting period, business name, and address on the return.**

- Write "Amended replacement" on the return you use. (see example below)
- Enter the correct information on Lines 1-10.

Your amended return may result in an overpayment or an additional amount due. If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 10 of the amended return will not match any overpayment or any additional amount due. You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

Checks or Money Orders (NO Cash): Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

Mailing Your Returns and Payments: If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

If you need to replace lost or damaged returns or coupon books, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting: **floridarevenue.com/taxes/updateaccount**

If you want to notify us in writing, mail a letter to:
Account Management MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160

Be sure to include your business partner number and your certificate number in any written correspondence you mail to the Department.

If you cancel your account or sell your business, you must **file a final return and pay all applicable taxes** within **15 days** after

closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

Submit a new registration (online or paper) if you:

- move your business location from one Florida county to another (does not apply to accounts for the dry-cleaning gross receipts tax);
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Explanation of Taxes, Fees, and Surcharges Reported on the DR-15SW

Gross Receipts Tax on Dry-Cleaning/Laundrying: A gross receipts tax is imposed on every dry-cleaning and dry drop-off facility engaged in the business of dry-cleaning or laundrying clothing and other fabrics, and providing coin-operated dry-cleaning machines in Florida. This tax is not imposed on the receipts received from coin-operated laundry machines or on laundry done on a wash, dry, and fold basis.

New Tire Fee: The new tire fee is imposed on dealers making retail sales of new motor vehicle tires, including those sold to governmental entities or tax-exempt entities, when such sales are made within Florida. The fee is due whether the tire is sold separately or as a component part of the vehicle. The fee must be separately stated on the sales receipt or invoice and included in the total amount subject to sales tax.

Lead-Acid Battery Fee: The lead-acid battery fee is imposed on dealers making retail sales of new and remanufactured lead-acid batteries, including those sold to governmental entities, or tax-exempt entities, when such sales are made within Florida. The fee applies to new and remanufactured batteries for use in motor vehicles (on-road or off-road), vessels, or aircraft. The fee is due whether the battery is sold separately or as a component part of the vehicle, vessel, or aircraft. If the dealer passes this fee along to the purchaser as a cost item, the dealer must separately state the fee on the sales receipt or invoice and include it in the total amount subject to sales tax.

Rental Car Surcharge: The rental car surcharge is imposed on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers. The surcharge does not apply to the lease or rental of motorcycles, mopeds, trucks, trailers, recreational vehicles, or van conversions. The lease or rental is exempt from the surcharge when the purchaser issues a sales tax exemption certificate to lease or rent the motor vehicle exempt from sales tax.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, even when the vehicle is licensed outside Florida.

A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours. If the member uses the motor vehicle for 24 hours or more in a single usage, the \$2 per day surcharge applies.

Report the Surcharge by County (DR-15SWS Schedule):

Florida law requires dealers to report the rental car surcharge by the county where the lessee picks up the passenger motor vehicle. If you have multiple business locations at which you lease or rent motor vehicles designed to accommodate less than nine passengers, you must have a separate *Certificate of*

Registration for each business location and report the rental car surcharge due for that business location.

Complete Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, when:

- You lease or rent a vehicle from your business location in one Florida county and your customer picks up the vehicle in another Florida county. Use Form DR-15SWS to report the surcharge in the county where the vehicle is picked up.
- You have no business locations in Florida and you lease a vehicle for 12 months or longer that is registered, licensed, or titled in Florida. Use Form DR-15SWS to report the surcharge in the county where the residence address of the lessee identified on the vehicle registration, license, or title is located.

On Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, enter the rental car surcharge by the county where the surcharge is attributed. Total the surcharge due for all counties and enter the total amount on the Rental Car Surcharge Due line (Line 4) on the back of the DR-15SW, *Solid Waste and Surcharge Return*.

Dealers who electronically file their returns (DR-15SW) will complete the DR-15SWS schedule electronically.

Line-by-Line Instructions for Completing the DR-15SW

Complete the back of the return first.

Dry-Cleaning Gross Receipts

A: Dry-Cleaning Gross Receipts

Enter the total charges imposed by dry-cleaning and dry drop-off facilities for laundrying and dry-cleaning clothing and other fabrics (including coin-operated dry-cleaning machines) during the reporting period on Line A. Do not include charges imposed for coin-operated laundry machines or laundry done on a wash, dry, and fold basis.

B: Less Exempt Receipts

Enter the total exempt receipts from other dry-cleaning and dry drop-off facilities that issued you a resale certificate to buy laundrying or dry-cleaning services for the purpose of reselling those same services on Line B.

C: Taxable Gross Receipts

Subtract exempt receipts (Line B) from dry-cleaning gross receipts (Line A) and enter the amount of taxable gross receipts on Line C.

Line 1 Dry-Cleaning Gross Receipts Tax Due

Multiply the taxable gross receipts on Line C by 2% (taxable gross receipts \times .02) and enter the dry-cleaning gross receipts tax due on Line 1.

Line 2 New Tire Fees Due

Enter the total amount of new tire fees due during the reporting period on Line 2. The new tire fee is imposed at the rate of \$1 per tire on each new tire sold at retail in Florida. Do not include the new tire fees that were refunded to customers who returned the new tire and received a refund of the total sales price of the tire.

Line 3 Lead-Acid Battery Fees Due

Enter the total amount of lead-acid battery fees due during the reporting period on Line 3. The lead-acid battery fee is imposed at the rate of \$1.50 per battery

on each new or remanufactured battery sold at retail in Florida. Do not include the lead-acid battery fees that were refunded to customers who returned the battery and received a refund of the total sales price of the battery.

Line 4 Rental Car Surcharge Due

Enter the total amount of rental car surcharge due during the reporting period on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers on Line 4.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, and the use of a motor vehicle by a member of a car-sharing service for 24 hours or longer in a single usage. A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours.

Line 5 Total tax, fees, and surcharges due

Add lines 1 through 4 and enter the total on Line 5 on the back of the return. Bring the total from Line 5 on the back of the return to Line 5 on the front of the return.

Line 6 Less credits

Enter the total amount of allowable deductions, including credit memos issued by the Department on Line 6.

You will not receive a credit if the total amount of credit (Line 6) is greater than the total tax, fee, and surcharges due (Line 5). If the total amount of credit is greater than the total tax, fee, and surcharges due, reduce the amount of credits claimed to equal the total tax, fee, and surcharges due. You may report the remaining amount of credits (not to exceed the

total tax, fee, and surcharges due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 7 Net amount due

Enter the result of Line 5 minus Line 6 on Line 7.

Line 8 Plus penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50, or
- 10% of the net amount due on Line 7.

If your return or payment is late, the minimum penalty is \$50, **even if you file a late return with no tax due.**

Line 9 Plus interest

If your payment is late, you owe interest on the "Net amount due" (Line 7). Florida law provides a floating rate of interest for late payments of taxes, fees, and surcharges due. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department's website.

Line 10 Amount due with return

Enter the total of Lines 7, 8, and 9.

Electronic payment check box: If you make your payment electronically, check the box on the front of the return.

Signature(s): Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

Contact Us

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

To speak with a Department representative, or if you need to replace a lost or damaged return or coupon book, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a **taxpayer service center** near you, visit:
floridarevenue.com/taxes/servicecenters

Subscribe to receive Updates by Email from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at: **floridarevenue.com/dor/subscribe**

Educational Tax Webinars

The Department of Revenue is proud to partner with SCORE to provide Florida businesses with resources needed to be successful. SCORE is a nonprofit association of volunteer business counselors supported by the U.S. Small Business Administration. Visit the Department's Taxpayer Education web page for additional information and available webinars at: **floridarevenue.com/taxes/education**

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**.*

Form DR-15SWS
Form DR-15SW
Form DR-26S

Schedule of Rental Car Surcharge by County
Solid Waste and Surcharge Return
Application for Refund - Sales and Use Tax

Rule 12A-16.008, F.A.C.
Rule 12A-16.008, F.A.C.
Rule 12-26.008, F.A.C.