

**Florida Department of Revenue
Tax Information Publication**

TIP 00A01-08

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**Printers Are Not Responsible For Collecting
Sales Tax on Certain Printed Materials**

Beginning July 1, 2000, a printer is relieved of the responsibility of collecting sales tax from the customer when the printer delivers printed materials to the United States Postal Service for mailing to persons located both within and outside Florida. However, if all or substantially all of the printed materials will be mailed to persons located within Florida, the printer continues to be obligated to collect sales tax.

There is a presumption that all materials printed at a printing facility in Florida are mailed to persons located within Florida, and, hence, that the printer must collect tax. The presumption is overcome, however, if the customer gives the printer a certificate stating that the printer is to deliver the printed materials to the United States Postal Service for mailing, at least in part, to persons located outside Florida. A suggested form of certificate is attached.

When the printer is relieved of the responsibility for collecting the tax, the printer's customer must pay sales or use tax directly to the Department of Revenue for printed materials mailed to persons located within Florida.

FOR MORE INFORMATION

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For more information call Tax Information Services, Monday

- Friday, 8:00 a.m. to 7:00 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

References:
HB 879

**SUGGESTED CERTIFICATE FOR PRINTED MATERIALS
TO BE MAILED PARTLY OUTSIDE FLORIDA**

FOR USE ON OR AFTER JULY 1, 2000

_____ (Name of Purchaser of Printed Materials)
certifies that he or she has placed an order, dated or numbered
or otherwise described as follows: _____
with _____ (Name of Printing Facility) for the
printing of certain materials, and as a part of that order the
Printing Facility has agreed to deliver the printed materials to
the United States Postal Service for mailing to an agreed list
of persons.

The above-named Purchaser further certifies that, based on the
mailing list, more than an insubstantial part of the printed
materials will be mailed to persons located outside Florida.

The Purchaser understands that, as a result of this

certification, the Printing Facility has no obligation to collect any sales or use tax for the printed materials from the Purchaser, and that the Purchaser must pay sales or use tax directly to the Department of Revenue for all printed materials in the above order that are mailed to persons located within Florida. Such tax is due on the first day of the month following the sale of the materials and is delinquent on the 21st day of that month.

Purchaser's Name (Print or Type) Florida Sales Tax Number

Signature and Title Date

Federal Employer Identification Telephone Number
Number (F.E.I.N.) or Social
Security Number

(Form to be retained in Printing Facility's records)