

**AGENDA**  
**RULE DEVELOPMENT WORKSHOP**  
*(If Requested in Writing)*

Workshop Material Available on the web at:  
<http://www.floridarevenue.com/rules>

**10:00 A.M., November 16, 2017**

**Contacts:**     **Brinton Hevey, Revenue Program Administrator I, (850) 717-7082**  
                  **Becky Avrett, Government Analyst I, (850) 717-6799**

**ROOM 1220, BLDG ONE**  
**2450 SHUMARD OAK BLVD**  
**TALLAHASSEE, FLORIDA**

**THIS MEETING IS OPEN TO THE PUBLIC**

**1. Call to Order:**

- (a) Introduction of Department of Revenue Staff
- (b) Opening Remarks by Department of Revenue

**2. Business: Presentation and discussion of the proposed changes to the following rule sections of the Florida Administrative Code (F.A.C.):**

**REFUNDS**

- Rule 12-26.003, F.A.C.
- Rule 12-26.004, F.A.C.
- Rule 12-26.008, F.A.C.
- Rule 12-26.009, F.A.C.

**3. Closing Comments**

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/](http://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. through 3. 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](http://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) through (2) No change.

(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 Internet site at [www.floridarevenue.com/forms](http://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](http://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. ___ 06/03)	___ 09/04
	<u>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___">http://www.flrules.org/Gateway/reference.asp?No=Ref-___</a>)</u>	
(3) <del>DR-26I</del>	<del>Application for Refund Intangible Personal Property Tax (N. 06/03)</del>	09/04



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

<b>Section 1: Taxpayer Information</b>		
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):
<b>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.</b>		
Representative Name:		
Street or Mailing Address:		
City:	State:	ZIP:
Telephone Number:	Fax Number:	Email Address (optional):
<b>Section 3: Collection / Applied Period(s) – Enter the date the tax was paid and the collection/applied period(s).</b>		
Date Paid (MM / DD / YY):	Collection / Applied Dates (MM / DD / YY to MM / DD / YY):	
<b>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.</b>		
<input type="checkbox"/> Communications Services	<input type="checkbox"/> Estate	<input type="checkbox"/> Insurance Premium
<input type="checkbox"/> Corporate Income	<input type="checkbox"/> Fuel	<input type="checkbox"/> Nonrecurring Intangible
<input type="checkbox"/> Documentary Stamp	<input type="checkbox"/> Governmental Leasehold	<input type="checkbox"/> Pollutant
<input type="checkbox"/> Other (Please Specify): <span style="border: 1px solid black; display: inline-block; width: 150px; height: 20px; vertical-align: middle;"></span>		
<b>Section 5: Refund Amount – Enter the refund amount. Provide a brief explanation for the refund claim.</b>		
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](http://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](http://floridarevenue.com)

To find a taxpayer service center near you, visit [floridarevenue.com/taxes/servicecenters](http://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

**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](http://floridarevenue.com/dor/subscribe).



## Instructions - Application for Refund

**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-26N (*Instructions – Application for Refund*) provides the information and documentation required for some common refund claims.

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

- Communications Services Tax
- Corporate Income Tax
- Documentary Stamp Tax
- Estates
- Fuel Tax
- Insurance Premium Tax
- Intangible Personal Property Tax  
Nonrecurring  
Governmental Leasehold
- Pollutant Tax

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.**

### **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.

### **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).

### **Communications Services Tax**

**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.**

Providers of communications services tax must use this application to obtain a refund of communications services tax only when tax has been:

- Accrued and paid to the Department in error;
- Paid to a service provider for services that were resold;
- Collected and paid to the Department on tax-exempt sales;
- Reported and paid to the Department in error; or
- Written off for federal income tax purposes as a bad debt.

To report a credit against tax due, communications services providers must use Schedule III or IV of the *Florida Communications Services Tax Return* (Form DR-700016) to report:

- Corrections or adjustments to previous reporting periods (e.g., correct revenue reported in the wrong jurisdiction or to adjust amounts reported incorrectly on previous returns);
- Adjustments in taxable sales due to credits issued; or,
- Tax was paid to a service provider for services that were resold.

To receive a refund, communications services providers must include the following with their application:

- A copy of the documentation evidencing payment of the tax (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 payment).
- If applicable, a copy of the journal entries which correct the accrual and payment of self-accrued communications services tax to the Department.
- If applicable, a copy of the documentation evidencing the sale of communications services for which the tax was paid to a vendor at the time of purchase (e.g., a copy of the purchase invoice or bill of sale evidencing payment of the Florida communications services tax and a copy of the customer's sales invoices or bills of sale for the resale of those services).
- If applicable, a copy of the documentation evidencing that tax was paid to the Department on a tax-exempt sale and that the tax was refunded to the tax-exempt customer (e.g., a copy of the customer's exemption certificate; a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding the customer's payment; or, a copy of the credit memo issued to the customer).
- If applicable, a copy of the documentation evidencing the error in reporting amounts on the *Florida Communications Services Tax Return* (Form DR-700016) and the correct reporting amounts.
- If applicable, an explanation of any entries on Schedule III or IV of *Florida Communications Services Tax Return* (Form DR-700016) filed subsequent to the refund period.

Communications services providers may choose to report bad debt credits on Schedule I or IV of the *Florida Communications Services Tax Return* (Form DR-700016). To obtain a refund of communications services tax on bad debts, providers must include the following with their application:

- A 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 communications services 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.
- If applicable, the amount of the bad debt attributed to the state and to each identified local jurisdiction and information on the proportionate allocation method used to attribute the amount of the bad debt to the state and to the affected local jurisdictions.
- 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 sale and the Florida tax billed to the purchaser (e.g., invoices or bills of sale).
- A copy of the accounting records substantiating that the tax was reported and paid to the Department.

### **Documentary Stamp Tax - Nonrecurring Intangible Tax**

**You must file a separate refund application for each tax.**

Use this application if you overpaid the documentary stamp tax or the nonrecurring intangible personal property tax due. Examples of overpayment are:

- Documents recorded more than once, and the tax was overpaid
- Duplicate payments of the tax due were issued for the same document
- Tax was remitted to the county that recorded the document and to the Department
- Tax was overpaid to the county or to the Department
- Tax was paid on a tax-exempt document
- A court order determined the document was invalid

Include the following with your application:

- A copy of the documentation evidencing a duplicate payment of tax, an overpayment of tax, or a payment of tax when no tax was due (e.g., a

copy of the front and back of your cancelled checks or a copy of the bank statement(s) indicating the duplicate payments).

- A copy of the document for which tax was overpaid or was paid in error.
- A copy of documentation to establish an exemption from tax.

Use this application if you refunded documentary stamp tax or nonrecurring intangible personal property tax to a customer who paid tax that was not due. You must refund the tax to your customer prior to claiming a refund of the tax.

Include the following with your application:

- A copy of the tax return or recorded document on which the tax was paid.
- A copy of the documentation required to establish that tax was overpaid or paid in error.
- A copy of the evidence that tax was collected and subsequently refunded to the customer (e.g., a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding the 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.

### **Aviation Fuel Tax**

Use this application to claim a refund of tax paid on aviation fuel used in the following manner:

#### **Aviation fuel sold for use in an aircraft operated by the federal government**

- A copy of federal Form 1094 (exemption certificate from the federal government); *or*,
- A copy of the contract with the federal government, a schedule of sales made to the federal government, and copies of sales invoices to the federal government.

### **Fuel Tax**

Use this application to claim a refund of tax paid on fuel used in the following manner:

#### **Fuel delivered to tribal land for purchase and use by tribal members**

- A copy of the evidence of fuel taxes paid on fuel sold to and delivered to tribal lands (copies of sales invoices listing the type and amount of fuel purchased, the purchase date, the delivery address of the fuel sold, the amount paid, and the taxes paid).
- List of qualified tribal members (non-government use).
- Fueling reports for tribal members' vehicles (non-government use).

- Assignment of rights from each tribal member (non-government use).

#### **Gasoline or diesel fuel sold to foreign diplomats by retail stations**

- A copy of the United States Department of State Quarterly Foreign Diplomat Report.
- A copy of the evidence of fuel taxes paid by foreign diplomats (copies of sales invoices or third party credit card statements listing the type and amount of fuel purchased, the purchase date, the retail station where purchased, the purchaser of the fuel, the amount paid, and the taxes paid).
- A copy of the documentation evidencing that the state and local option fuel taxes have been refunded to, or credited to the account of, the foreign diplomat who paid the tax.

#### **Undyed diesel fuel mixed with dyed diesel fuel**

- The refund authorization number obtained from the Department when reporting the mixing incident.
- A copy of the documentation evidencing that the state and local option fuel tax was reimbursed to the end user.

(See Rule 12B-5.140, F.A.C.)

#### **Undyed diesel fuel purchased in quantities of 2,500 gallons or more per calendar year and used in noncommercial vessels (pleasure boats)**

**You must file this application with the Department before April 1. Only one refund claim per calendar year is allowed.**

- A copy of invoices showing the amount of fuel taxes paid.
- The calculations showing the amount of sales tax and discretionary sales surtax due on the fuel.

#### **Undyed diesel fuel used in vessels engaged in interstate or foreign commerce or in commercial fishing vessels**

- If applicable, a copy of the purchaser's Sales and Use Tax Direct Pay Permit.
- An Exemption Certificate stating that fuel purchased qualifies for the partial exemption provided in s. 212.08(4)(a)2. and (8), F.S., and the percentage of the sales price of the fuel that is subject to sales tax and discretionary sales surtax. A suggested format of a certificate is provided in subsection 12A-1.0641(7), Florida Administrative Code (F.A.C.).
- The calculations showing the amount of sales tax and discretionary sales surtax due on the fuel.
- A copy of invoices showing the amount of fuel taxes paid.

**The Department will reduce the amount of the fuel tax refund due by the amount of sales tax and discretionary sales surtax due on the fuel.**

**Pollutant Tax**

Do not use this application to request a refund for one or more of the following exemptions:

- You exported tax paid petroleum products or other products defined as pollutants from Florida.
- You bunkered tax paid petroleum products into marine vessels engaged in interstate or foreign commerce.
- You consumed, blended, or mixed a tax paid solvent to produce a product which is not a pollutant.

These refund claims may be filed quarterly using an *Application for Pollutants Tax Refund, Form DR-309660*. You can also use these exemptions to offset tax due on the *Pollutants Tax Return, Form DR-904*.

All other overpayments of pollutant taxes may be requested using this application. Include the following with your application:

**Payment Made in Error**

- A copy of the documentation evidencing the payment in error or the duplicate payment (e.g., the electronic payment confirmation number(s) of the original pollutant tax return.
- A copy of the documentation evidencing payment of tax (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).

**Reporting Error** (an original or supplemental Pollutant Tax Return, Form DR-904, reported an overpayment of tax)

- A copy of the original pollutant tax return.
- A copy of the amended pollutant tax return.
- A copy of the documentation evidencing payment of tax (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).
- A copy of the documentation supporting the amended amounts reported on the amended pollutant tax return.

**Corporate Income Tax**

If you have made an overpayment, including an overpayment of estimated tax, and your Florida corporate income/franchise tax return has not been filed for the taxable year, you must file your Florida corporate income/franchise tax return and request a refund of the overpayment on that return.

You may file an amended Florida corporate income/franchise tax return to request a refund of an overpayment on a return previously filed with the Department, or take a credit on a subsequently filed return. If you make the election to apply an overpayment to a subsequent year, the election may not be changed.

Use this application to apply for a refund for the following reasons:

- The Department deposited a check or payment in error;
- You received a credit memorandum issued by the Department for penalty or interest overpaid with a corporate income/franchise tax return; or
- A duplicate payment was submitted for estimated tax, filing fees, a bill payment, or a final return.

Include the following:

- A copy of the documentation evidencing the payment in error or the duplicate payment (e.g., the electronic payment confirmation number(s), a copy of the front and back of your cancelled check(s), or a copy of the bank statement(s) indicating the payments).
- If the duplicate payment is for your final corporate income tax return, a copy of the final return filed with the Department.

**Insurance Premium Tax**

If you have made an overpayment, including an overpayment of estimated tax, and your Florida insurance premium tax return has not been filed for the taxable year, you must file your insurance premium tax return and request a refund of the overpayment on that return.

Use this application to apply for a refund for the following reasons:

- The Department deposited a check or payment in error; or
- A duplicate payment was submitted for estimated tax, filing fees, a bill payment, or a final return.

Include the following with your application:

- A copy of the documentation evidencing the payment in error or a duplicate payment (e.g., the electronic payment confirmation number(s), a copy of the front and back of your cancelled check(s), or a copy of the bank statement(s) indicating the payments).
- If the duplicate payment is for your final Florida insurance premium tax return, a copy of the final return filed with the Department.



## 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](http://floridarevenue.com/taxes/servicecenters).

Information, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com)

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Application for Refund - Sales and Use Tax

<b>Section 1: Taxpayer Information</b>		
Taxpayer Name:		Sales Tax Certificate Number:
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):
<b>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.</b>		
Representative Name:		
Street or Mailing Address:		
City:	State:	ZIP:
Telephone Number:	Fax Number:	Email Address (optional):
<b>Section 3: Collection / Applied Period(s) - Enter the date the tax was paid and the collection/applied period(s).</b>		
Date Paid (MM / DD / YY):	Collection / Applied Dates (MM / DD / YY to MM / DD / YY):	
<b>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.</b>		
<input type="checkbox"/> Amusement Machine Certificate Fee <input type="checkbox"/> Discretionary Sales 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; width: 100%; height: 20px;"></div>
<b>Check the box next to the reason for your refund claim.</b>		
<input type="checkbox"/> Amended Replacement Return <input type="checkbox"/> Audit Overpayment <input type="checkbox"/> Bad Debt <input type="checkbox"/> Community Contribution Tax Credit <input type="checkbox"/> Credit Memos <input type="checkbox"/> Duplicate Payment	<input type="checkbox"/> Renewable Energy Equipment <input type="checkbox"/> Estimated Tax <input type="checkbox"/> Exempt Sales <input type="checkbox"/> FL Neighborhood Revitalization <input type="checkbox"/> FL Rural Areas of Opportunity	<input type="checkbox"/> New/Expanding Business Equipment <input type="checkbox"/> Motor Vehicles/Boat/Mobile Homes/Aircraft <input type="checkbox"/> Motor Vehicle Repurchase/Replacement <input type="checkbox"/> Real Property Lease <input type="checkbox"/> Repossessed Merchandise <input type="checkbox"/> Transient Rental <input type="checkbox"/> Other (Please specify): <div style="border: 1px solid black; width: 100%; height: 20px;"></div>
<b>Section 5: Refund Amount - Enter the refund amount. Provide a brief explanation for the refund claim.</b>		
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](http://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: **floridarevenue.com**

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

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

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## 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
  - \* Equipment, Machinery, and Other Materials for Renewable Energy Technologies
  - \* 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).

### **Equipment, Machinery, and Other Materials for Renewable Energy Technologies**

- A copy of the written certification issued by the Department of Agriculture and Consumer Services.

**You must file this application with the Department within 6 months from the date of the written certification issued by the Department of Agriculture and Consumer Services.**

## 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](http://floridarevenue.com/taxes/servicecenters)

Information, forms, and tutorials are available on the Department's website [floridarevenue.com](http://floridarevenue.com)

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**RURAL AREAS OF OPPORTUNITY  
 APPLICATION FOR CERTIFICATION  
 EXEMPT GOODS AND SERVICES SALES TAX REFUND**

Based on s. 212.08 (5) (r), F.S.

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

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

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

**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	

\* Pahokee, 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**

<b>\$500.00 Minimum per parcel of real property</b>	<b>\$10,000.00 Maximum per parcel of real property</b>
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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.

<b>SIGNATURE OF TAXPAYER</b>	<b>DATE</b>
<b>NAME OF TAXPAYER</b>	<b>PHONE NUMBER</b>

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

**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.