Application for Self-Accrual Authority / Direct Pay Permit
Sales and Use Tax

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

**THIS AREA FOR DOR USE ONLY**

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* You must have a Florida sales tax certificate number before submitting this request. **If you have not registered for sales and use tax and do not have a certificate number,** you must complete and submit a Florida Business Tax Application (Form DR-1).

PART II - Self-Accrual Category For Which You Are Applying (check only one):

Check the box next to the appropriate self-accrual authority type that describes your company’s qualifying circumstances. See instructions for detailed descriptions of each category.

**Apportionment (APP)**
- Air carriers engaged in interstate or foreign commerce.
- Vessels engaged in interstate or foreign commerce.
- Railroads engaged in interstate or foreign commerce.
- Motor vehicles (common carriers) engaged in interstate or foreign commerce.

**Common carriers must attach a copy of their letter of authority from the U.S. Department of Transportation (DOT).**

**Purchases of Tangible Personal Property (TPP)**
- Annual purchases of tangible personal property in excess of $10 million.
- Annual purchases of tangible personal property in excess of $100,000 – taxability unknown at time of purchase.

**Promotional Materials (PRO)**
- Purchases of promotional materials – taxability unknown at time of purchase.

**Real Property Leases (RPL)**
- Dealers required to remit sales tax electronically, who lease property from a number of independent property owners.
- Dealers who lease real property from a number of independent property owners and, except for the lease or license to the dealer, would not be required to register as dealers engaged in the business of leasing real property.
- Operators of amusement or vending machines who lease real property from others.

PART III - Certification

I understand that a Sales and Use Tax Direct Pay Permit may only be used for the purposes indicated in section 212.183, Florida Statutes. Under penalties of perjury, I declare that I have read the information provided in this Application and that the facts stated in it are true.

Signature of Owner, Partner, Corporate Officer or Member

Title

Print Name

Date
Section (s.) 212.183, Florida Statutes (F.S.), allows the Department to authorize certain sales tax dealers to pay directly to the Department. Qualifying entities will be issued a direct pay permit to provide to their suppliers instead of paying sales tax on authorized purchases or leases. Only one permit is required for all of your business locations.

- Complete Part I.
- Complete Part II by reviewing the self-accrual authority categories and checking the category that qualifies your business for a direct pay permit.
- Complete and sign Part III. Incomplete or unsigned applications will be returned.
- If you are a common carrier and are applying under the apportionment category, you must attach a copy of your letter of authority from the U.S. Department of Transportation (DOT).
- Mail or deliver your completed application to:
  ACCOUNT MANAGEMENT - MS 1-5730
  FLORIDA DEPARTMENT OF REVENUE
  5050 W TENNESSEE ST
  TALLAHASSEE FL 32399-0160

Self-Accrual Categories – Sales and Use Tax

Apportionment (APP)
- The apportionment of tax by eligible air carriers for the purchase or use of tangible personal property, as provided in s. 212.0598, F.S.
- The partial exemption applicable to vessels and parts thereof used in interstate or foreign commerce for the purchase of vessels and parts thereof, as provided in s. 212.08(8), F.S., and Rule 12A-1.064, Florida Administrative Code (F.A.C.).
- The partial exemption applicable to railroad and parts thereof used in interstate or foreign commerce by licensed railroad carriers for purchases of tangible personal property, as provided in s. 212.08(9)(a), F.S., and Rule 12A-1.064, F.A.C.
- The partial exemption applicable to motor vehicles and parts thereof used in interstate or foreign commerce by licensed common carriers, as provided in s. 212.08(9)(b), F.S., and Rule 12A-1.064, F.A.C.

Purchases of Tangible Personal Property (TPP)
- The purchase of tangible personal property by dealers who annually purchase in excess of $10 million of taxable tangible personal property in any county for the dealer’s own use, when the taxable status of such property will be known only upon its use. The taxable status of the property will be known upon its use when the dealer’s normal trade or business characteristics require the dealer to purchase tangible personal property that will either become a component part of a product manufactured for sale or will be used and consumed by the dealer.
- The purchase of tangible personal property by dealers who annually purchase at least $100,000 of taxable tangible personal property, including maintenance and repairs for the dealer’s own use, when the taxable status of such property will be known only upon its use. The taxable status of the property will be known upon its use when the dealer’s normal trade or business characteristics require the dealer to purchase tangible personal property that will either become a component part of a product manufactured for sale or will be used and consumed by the dealer.
- The purchase of promotional materials, as defined in s. 212.06(11)(b), F.S., by dealers who are unable to determine at the time of purchase whether the promotional materials will be used in Florida or exported from Florida only when the seller of the promoted subscriptions to publications sold in Florida is a registered dealer and is remitting sales tax to the Department on publications sold in Florida. The dealer purchasing and distributing promotional materials and the seller of the promoted subscriptions to publications are not required to be the same person.
- The purchase of real property subject to tax under s. 212.031, F.S., by dealers who are required to remit sales tax electronically, as provided under s. 213.755, F.S., from a number of independent owners or lessors of real property.
- The purchase of real property subject to the tax imposed under s. 212.031, F.S., by a dealer who leases or obtains licenses to use real property from a number of independent owners or lessors of real property who, except for the lease or license to the dealer, would not be required to register as dealers engaged in the business of leasing real property.
- Operators of amusement machines or vending machines who lease or obtain licenses to use real property from property owners or lessors for the purpose of placing and operating an amusement or vending machine.

Self-Accrual Categories – Sales and Use Tax

Contact Us

If you need more information or have questions, 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, go to:
floridarevenue.com/taxes/servicecenters

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

Subscribe to our tax publications to receive due date reminders or an email when we post:
- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: floridarevenue.com/dor/subscribe