

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. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) DR-26	Application for Refund (http://www.flrules.org/Gateway/reference.asp?No=Ref-10163)	01/19
(3) DR-26AH	Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing (http://www.flrules.org/Gateway/reference.asp?No=Ref-16274)	01/24
(4) DR-26RP	Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization Projects (http://www.flrules.org/Gateway/reference.asp?No=Ref-16252)	01/24
(5) DR-26S	Application for Refund-Sales and Use Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-16253)	01/24
(6) DR-370026	Agreement to Audit Refund Claim (R. 04/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-09247)	04/18
(7) DR-26N	Instructions – Application for Refund (http://www.flrules.org/Gateway/reference.asp?No=Ref-10796)	07/19
(8) DR-26SN	Instructions – Application for Refund Sales and Use Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-16251)	01/24
(9) RAO	Rural Areas of Opportunity Application for Certification Exempt Goods and Services Sales Tax Refund Based on Section 212.08(5)(r), F.S. (http://www.flrules.org/Gateway/reference.asp?No=Ref-09250)	04/18
(10) DR-26A	Assignment of Rights to Refund of Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-10798)	07/19

Rulemaking Authority 212.08(5)(n)4., (o)4., (p)3.c., (v)5., 213.06(1) FS. Law Implemented 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5)(n), (o), (p), (v), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 213.37, 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, 4-16-18, 1-8-19, 7-8-19, 1-1-24.