



Executive  
Director  
Leon M. Biegalski

February 21, 2018

RECEIVED  
2018 FEB 21 PM 4:35  
JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE

Kenneth J. Plante, Coordinator  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

Attn: Jamie Jackson, Senior Attorney

Re: Florida Department of Revenue Rules  
Rules 12-26.003, .004, .008, .009, F.A.C.

Dear Ms. Jackson:

This is in response to your letters dated January 31, 2018, and February 19, 2018, providing comments and requesting revisions to the above referenced rule.

**12-26.003(3)(a)2.:**

**Comment:** Although there are no proposed amendments to this subparagraph, an exception to the statutory direction that refunds for communications services taxes be filed with the dealer directly, as opposed to the Department, is created. Please review and provide the Department's authority for this provision.

**Response:** Section 202.23, F.S., provides the statutory framework for procedures for refunds or credits of communications services tax (CST). Subsection 202.23(3), F.S., specifically addresses when a refund or credit is available directly from the department. Section 202.16(2), F.S., is the statute that addresses sales for resale. The rule provision you mentioned is specific to the circumstance when one dealer purchases communications services from another dealer and pays CST, but ultimately resells some or all of those services, which then makes the original purchase of the resold services exempt as a "sale for resale."

The Department bases the rule provision allowing for direct refunds to these dealers primarily on language in s. 202.23(3), F.S., which provides that "...a dealer who has otherwise remitted to the department a tax amount with respect to communications services which was not due under this chapter or chapter 203, is entitled to a refund or credit of such amount from the department."

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

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Tallahassee, Florida 32399-0100

As the services were ultimately resold, tax was not due on the original purchase by that dealer. The reselling dealer was entitled to reimburse itself for the tax paid to its dealer, out of the tax it collected from its customers, and to report the reimbursement as a credit against the amount of CST collected from its customers and remitted to the Department. If the credit was not taken, then the amount was remitted to the department when it was not due, and the dealer should be allowed to request a refund directly from the department under s. 202.23(3), F.S.

**12-26.003(3)(b)2.:**

**Comment:** Due to the proposed amendments to rule 12-26.003(3)(b)1., Florida Administrative Code, it appears that the content of this subparagraph is now duplicative. Please review and revise as necessary.

**Response:** The Department has removed the duplicative language through a Notice of Change published February 20, 2018. A copy of the notice is included for your reference.

**12-26.003(4)(e):**

**Comment:** In setting forth the required elements for a complete refund application, this paragraph requires information and documentation to enable the Department to determine the eligibility for refund including the amount that may be due. Subsequently in rule 12-26.008, the Department has incorporated instruction forms that detail, with specificity, the documents required to be submitted to meet the above standards. It appears that a reference to these incorporated instructions that implement this standard should be provided to direct affected parties to the information that the Department will be seeking in its assessment of completeness of an application. Please review and advise.

**Response:** As stated on the DR-26N and the DR-26SN (incorporated in Rule 12-26.008), the documentation listed pertains only to some common refund claims. It is not exhaustive and is not meant to be the definitive standard for what may be necessary to support a refund claim. The documentation is provided as examples of the types of materials that can be used to support a claim. Adding a reference here could indicate to taxpayers that it is exhaustive, which may be misleading. To avoid this potential confusion, the Department is not adding a reference to those materials at this time.

**12-26.004(2)(c)2.:**

**Comment:** Please update the form title reference to coincide with the updated title.

**Response:** The title has been updated through a Notice of Change published February 20, 2018. A copy of the notice is included for your reference.

**12-26.008:** Law Implemented

Comment: Please review whether the following citations represent statutes whose content is actually implemented by the content of this rule: sections 199.183, 202.125, 206.97, 206.9815, 206.9941, 212.02(15)(a), (19), 212.05(1)(a)1.b., 212.06(5)(a)1., (7), 212.07(1), 212.09, 212.11(4)-(5), 212.12(4), and 212.183, Florida Statutes.

Additionally, the citation to section 199.218(5), Florida Statutes, should be updated in light of revisions to the structure of that statute.

Response: The Department has removed the statutes mentioned in the first comment, above. The Department has revised the citation in the second comment to remove the reference to subsection (5), which no longer exists. These changes are technical in nature, and have been made to the final rule text which will be submitted for adoption. A copy of that text is included for your reference.

**12-26.008(2):** Incorporated Material—Form DR-26, Application for Refund

Comment: Section 2: A reference is made to the potential requirement, if applicable, to form DR-835. A reference should be provided to the incorporative rule for that form so that the applicable version can be ascertained.

Response: The Department has added a reference box to the form to provide incorporative information for all referenced materials. A notice of change to this effect was published February 20, 2018. A copy of the notice of change and the revised form are included for your reference.

**12-26.008(3):** Incorporated Material—Form DR-26S, Application for Refund—Sales and Use Tax

Comment: Section 2: Please see the comment above for Form DR-26.

Response: The Department has added a reference box to the form to provide incorporative information for all referenced materials. A notice of change to this effect was published February 20, 2018. A copy of the notice of change and the revised form are included for your reference.

**12-26.008(4):** Incorporated Material—Form DR-370026, Agreement to Audit Refund Claim

Comment: Section 2: Please see the comment above for Form DR-26.

Response: The Department has added a reference box to the form to provide incorporative information for all referenced materials. A notice of change to this effect was published February 20, 2018. A copy of the notice of change and the revised form are included for your reference.

**12-26.008(5):**

Comment: A version date of this form is missing in the incorporative language of the rule text. Additionally, the effective date of 01/18 of this form is misleading if utilized separately from setting forth a version date of form as the content of the form will be effective upon adoption of the amendments for its incorporation, which will not occur in 01/18. Please review and revise as is necessary.

Response: The Department chose not include a version date in the incorporative language, as only one date is required to be provided when incorporating materials by reference. To reduce confusion, the Department will be transitioning toward using only the effective date as an identifying date in the rule text. The 01/18 effective date on the form and in the rule text was a placeholder date only, and will be corrected in the version filed for adoption to reflect the applicable effective date.

**12-26.008(6):**

Comment: Please see the comments above for rule 12-26.008(5).

Response: Please see the response above for Rule 12-26.008(5).

Incorporated Material—Form DR-26SN, Instructions—Application for Refund, Sales and Use Tax

Comment: Page 2, Equipment, Machinery, and Other Materials for Renewable Energy Technologies: The section pertaining to this type of tax refund sets forth a due date of 6 months from the date of the written certification issuance by the Department of Agriculture and Consumer Services. What is the Department's authority for this exception to the standard 3-year refund deadline? Please review and advise.

Response: While the standard was based on a statutory provision, upon further review the Department has determined that the information for this program should be removed completely, as the program expired in 2016 and no further refunds under this program may be issued. A notice of change to this effect was published February 20, 2018. A copy of the notice of change and the revised form are included for your reference.

Comment: Page 3, Florida Neighborhood Revitalization Program: To satisfy the documentation requirement for this tax refund the Department has required a copy of the original application as well as the specific information and documentation required on Form DR-26RP. It appears that this form setting forth specific other requirements specific to the refund process should be incorporated by reference as the Department incorporated Form-RAO. Please review and advise.

February 21, 2018

Response: The DR-26RP is incorporated by reference in Rule 12A-1.097(9), F.A.C. The Department has added a reference box to the form to provide this incorporative information for all referenced materials. The notice of change for this addition was published on February 20, 2018, and is included for your reference.

**12-26.008(7):**

Comment: Please see the comments above for rule 12-26.008(5).

Response: Please see the response above for Rule 12-26.008(5).

In addition to the above responses, the Department modified all forms in this package to include a reference box with incorporative information for materials mentioned in the forms, to be consistent with your comments related to Form DR-26. Copies of each revised form are included for your reference and the changes were published on February 20, 2018, in the enclosed Notice of Change.

If you need additional information, please do not hesitate to contact me.

Sincerely,



Kimberly Berg  
Agency Rules Coordinator

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## Notice of Change/Withdrawal

### DEPARTMENT OF REVENUE

#### RULE NOS.:RULE TITLES:

12-26.003 Application for Refund  
12-26.004 Refund Approval Process  
12-26.008 Public Use Forms  
12-26.009 Refund/Offset Within an Audit

#### NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 44 No. 10, January 16, 2018 issue of the Florida Administrative Register.

The following changes are made in response to written comments received from the staff of the Joint Administrative Procedures Committee.

12-26.003 Application for Refund.

(1) through (2) No change.

(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) No change.

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

1. No change.

~~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 (f) No change.

(4) No change.

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) through (4) No change.

12-26.008 Public Use Forms

Forms DR-26S and DR-26SN have been revised to delete references to equipment, machinery and materials used for renewable technologies, as that program has expired.

Forms DR-26, DR-26N, DR-26S, DR-26SN, and DR-370026 have been revised to provide incorporative information for promulgated materials referenced in each form.

Revised drafts of the forms will be available on the Department's website.

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

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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.

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12-26.008 Public Use Forms

Forms DR-26S and DR-26SN have been revised to delete references to equipment, machinery and materials used for renewable technologies, as that program has expired.

Forms DR-26, DR-26N, DR-26S, DR-26SN, and DR-370026 have been revised to provide incorporative information for promulgated materials referenced in each form.

Revised drafts of the forms will be available on the Department's website.



## Florida Department of Revenue

## Application for Refund

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

**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.

<input type="checkbox"/> Communications Services	<input type="checkbox"/> Estate	<input type="checkbox"/> Insurance Premium	<input type="checkbox"/> Other (Please Specify):
<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	

**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](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).

## 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](http://floridarevenue.com/forms).*

Form DR-835

Florida Department of Revenue Power of Attorney  
and Declaration of Representative

Rule 12-6.0015



## 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
- Estate Tax
- Fuel Tax
- Insurance Premium Tax
- Intangible Personal Property Tax  
Nonrecurring  
Governmental Leasehold
- Pollutants 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.**

### **Pollutants 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 Pollutants 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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## 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](http://floridarevenue.com/forms).*

Form DR-26	Application for Refund	Rule 12-26.008, F.A.C.
Form DR-700016	Florida Communications Services Tax Return	Rule 12A-19.100, F.A.C.
Form DR-309660	Application for Pollutants Tax Refund	Rule 12B-5.150, F.A.C.
DR-904	Pollutants Tax Return	Rule 12B-5.150, F.A.C.



**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**

<b>Taxpayer Name:</b>		<b>Sales Tax Certificate Number:</b>	
<b>Business Partner Number:</b>	<b>Federal Employers Identification Number (FEIN):</b>	<b>Social Security Number (SSN) *:</b>	
<b>Mailing Street Address:</b>			
<b>Mailing City:</b>	<b>State:</b>	<b>ZIP:</b>	
<b>Location Street Address:</b>			
<b>Location City:</b>	<b>State:</b>	<b>ZIP:</b>	
<b>Telephone Number (include area code):</b>	<b>Fax Number (include area code):</b>	<b>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:</b>		
<b>Street or Mailing Address:</b>		
<b>City:</b>	<b>State:</b>	<b>ZIP:</b>
<b>Telephone Number:</b>	<b>Fax Number:</b>	<b>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):</b>	<b>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.

<input type="checkbox"/> Amusement Machine Certificate Fee <input type="checkbox"/> Discretionary Sales Surtax <input type="checkbox"/> Sales and Use Tax	<b>Solid Waste Fees</b> <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>
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**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                      |  |  |  |
| <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:

\*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

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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).

**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](http://floridarevenue.com/forms).*

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.

#### **Reposessed 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 othe

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)

**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).

### 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](http://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.



## 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**

*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](http://floridarevenue.com/forms).*

Form DR-835

Power of Attorney and Declaration of  
Representative

Rule 12-6.0015, 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.).

<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>			

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

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>
---	--

### 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>

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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](http://floridarevenue.com/forms).*

Form DR-26S

Application for Refund – Sales and Use Tax

Rule 12-26.008

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

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~~(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 \_\_\_\_\_.

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