



DRAFT

Application for Data Center Property Certificate of Exemption

R. XX/XX
Effective XX/XX

DR-5DCP

~~N. 04/18~~

~~TC 04/25~~

Rule 12A-1.097, F.A.C.

~~Effective 04/18~~

This application is to be completed by the data center for which exemption from Florida sales and/or use tax is claimed pursuant to section 212.08(5)(r), Florida Statutes, and Rule 12A-1.108, Florida Administrative Code.

A Data Center Property Certificate of Exemption (Form DR-14DCP) Claimed By:

Business Name: _____

Mailing Address: _____

City, State, ZIP: _____

Website address: _____

Florida Sales Tax Number or Business Partner Number: _____

FEIN: _____

Data Center Location: _____

Name of Contact Person: _____

(Florida Form DR-835 Power of Attorney, must be submitted if not an officer or employee of the business.)

Telephone Number: _____ Fax Number: _____

Email Address: _____

Your email address is treated as confidential information (section 213.053, F.S.) and is not subject to disclosure as public records (section 119.071, F.S.). Your privacy is important to the Department. To protect your privacy, access to personal information about your organization is limited to the person who has signed this *Application for a Consumer's Certificate of Exemption*. To ensure that information is not provided without your consent, a written request from you is required if you wish to receive a secured email regarding this Application. If so, the Department will send information regarding this Application using its secure email software. This software will require additional steps before you can access the information. If you do not want to receive information by email, any information regarding this Application will be mailed to you.

- ☐ I authorize the Florida Department of Revenue to send information regarding this *Application for Data Center Property Certificate of Exemption* using the Department's secure email. I understand that this method requires additional steps to view the information provided.

The applicant must include a copy of their Data Center Property Temporary Tax Exemption Certificate (Form DR-14TDCP), along with the following documentation to support that the exemption requirements of Section 212.08(5)(r), Florida Statutes have been satisfied:

1. Certification from a professional engineer, licensed pursuant to chapter 471, F.S., whose services are contracted solely to certify that the data center has a critical IT load of ~~45~~ ^{1,000} megawatts or higher and that each individual owner or tenant within the data center had a dedicated critical IT load of 1 megawatt or higher.
2. Certification from a Florida certified public accountant, as defined in s. 473.302, F.S., whose services are contracted solely to certify that the data center owners and tenants have made the required cumulative capital investment of \$150 million for the data center.

Important: A qualifying data center must file this form whether it seeks to make purchases tax-exempt or seeks a refund of previously paid taxes on eligible purchases. To avoid any delays in obtaining the permit or a refund, the application must be fully completed and returned to the Department of Revenue. A business that seeks a refund of previously paid tax must also file an *Application for Refund - Sales and Use Tax* (Form DR-26S) within the applicable statutory limits. See s. 215.26(2), F.S. For additional information, call 850-617-8346.

I hereby attest that I am authorized to sign on behalf of the applicant data center described above. I further attest that, if granted, the Data Center Property Certificate of Exemption will only be used in the manner authorized under section 212.08(5)(r), F.S.

Mail this form to:
OFFICE OF TECHNICAL ASSISTANCE
FLORIDA DEPARTMENT OF REVENUE
PO BOX 7443
TALLAHASSEE FL 32314-7443

Signature

Print Name

Title

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.

Data Center Property Certificate of Exemption

Form DR-14DCP	Application for Data Center Property Temporary Tax Exemption Certificate	Rule 12A-1.097, F.A.C.
Form DR-835	Power of Attorney and Declaration of Representative	Rule 12-6.0015, F.A.C.
Form DR-26S	Sales and Use Tax Application for Refund	Rule 12-26.008, F.A.C.