



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 24, 2020

Jamie Jackson, Senior Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Re: Florida Department of Revenue Rules
Proposed Rule Amendments

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rule amendments, which include the Notices of Proposed Rule, published in the September 24, 2020, edition of the *Florida Administrative Register*, Rule Summaries, the Facts and Circumstances Justifying Proposed Rules, the Federal Comparison Statements, and Summaries of Rule Development Workshops.

Materials that will be incorporated by reference are also included; these are the same versions posted to the Department's proposed rule pages and presented to the Governor and Cabinet on September 22, 2020. These materials have a draft watermark that will be removed before submission to the Department of State for adoption. The Department includes the watermark so taxpayers do not unintentionally use unpromulgated forms for tax purposes. For the materials incorporated by reference, the effective dates of the forms are not included in the draft copies. The effective dates will be included on the forms when they are certified with the Department of State after the adoption of the rules and forms.

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

Sincerely,

Janet Young
Agency Rules Coordinator

Attachments

The attached documents are for the following Florida Department of Revenue Rules:

Updates to the Certified Audit Program

- Rule 12-25.0305, F.A.C., Scope of Rules
- Rule 12-25.031, F.A.C., Definitions
- Rule 12-25.033, F.A.C., Eligibility and Qualifications
- Rule 12-25.035, F.A.C., Responsibility for Program Training, Certification Procedures, and Program Availability
- Rule 12-25.037, F.A.C., Applying for Participation in the Program
 - Form DR-342000: Request to Conduct a Certified Audit
- Rule 12-25.038, F.A.C., Voluntary Disclosure of Liabilities for Other Taxes
- Rule 12-25.039, F.A.C., Protest Procedure; Denial of a Request to Participate in the Certified Audit Program
- Rule 12-25.041, F.A.C., Suspension of a Certified Audit in Progress
- Rule 12-25.042, F.A.C., Withdrawal from the Certified Audit Program
- Rule 12-25.045, F.A.C., A Certified Audit is Initiated by the Taxpayer but Not Completed
- Rule 12-25.047, F.A.C., Development of Agreed Upon Procedures
 - Form DR-344000: Certified Audit Program Pre-Audit Analysis
- Rule 12-25.048, F.A.C., Submission of the Certified Audit Report
- Rule 12-25.049, F.A.C., Review of Certified Audit Reports
- Rule 12-25.050, F.A.C., Protests

Repeal of Chapter 12-2 Administrative Rules

- Rule 12-2.022, F.A.C., Public Inspection and Copying
- Rule 12-2.023, F.A.C., Final Orders Required to be Indexed
- Rule 12-2.024, F.A.C., Listing of Final Orders
- Rule 12-2.025, F.A.C., Designation of Official Reporter
- Rule 12-2.026, F.A.C., Numbering of Final Orders

Legislative Changes, including Changes to Notarization Requirements

- Rule 12-24.001, F.A.C., Scope of Rules
- Rule 12-24.002, F.A.C., Definitions
- Rule 12-24.003, F.A.C., Requirements to File or to Pay Taxes by Electronic Means
- Rule 12-24.004, F.A.C., Enrollment
- Rule 12-24.010, F.A.C., General Administrative Provisions; Voluntary Participation; Confidentiality; Granting of Waivers From Electronic Filing Requirements
- Rule 12-26.003, F.A.C., Application for Refund
- Rule 12B-5.050, F.A.C., Terminal Suppliers
- Rule 12B-5.060, F.A.C., Wholesalers
- Rule 12B-5.080, F.A.C., Exporters
- Rule 12B-5.140, F.A.C., Dyeing and Marking; Mixing
- Rule 12B-5.150, F.A.C., Public Use Forms
 - Form DR-156: Florida Fuel or Pollutants Tax Application
 - Form DR-156R: Renewal Application for Florida Fuel/Pollutants License

- Form DR-156T: Florida Temporary Fuel Tax Application
- Form DR-157: Fuel or Pollutants Tax Surety Bond
- Form DR-157A: Assignment of Time Deposit
- Form DR-157B: Fuel or Pollutants Tax Cash Bond
- Form DR-157W: Bond Worksheet Instructions
- Form DR-176: Application for Air Carrier Fuel Tax License
- Rule 12B-5.300, F.A.C., Aviation Fuel Licensees
- Rule 12B-5.400, F.A.C., Producers and Importers of Pollutants

2020 Form Updates and Changes to Notarization Requirements

- Rule 12A-1.001, F.A.C., Specific Exemptions
- Rule 12A-1.007, F.A.C., Aircraft, Boats, Mobile Homes, and Motor Vehicles
- Rule 12A-1.0071, F.A.C., Boats Temporarily Docked in Florida
- Rule 12A-1.043, F.A.C., Manufacturing
- Rule 12A-1.0641, F.A.C., Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing Purposes
- Rule 12A-1.097, F.A.C., Public Use Forms
 - Form DR-1N: Registering Your Business
 - Form DR-7N: Instructions for Consolidated Sales and Use Tax Return
 - Form DR-15N: Instructions for DR-15 Sales and Use Tax Returns
 - Form DR-15EZN: Instructions for DR-15EZ Sales and Use Tax Returns
 - Form DR-123: Partial Exemption of Motor Vehicle Sold to a Resident of Another State: Affidavit
- Rule 12A-1.104, F.A.C., Sales of Property to be Transported to a Cooperating State
- Rule 12A-16.008, F.A.C., Public Use Forms
 - DR-15SWN: Instructions for DR-15SW Solid Waste and Surcharge Returns
- Rule 12C-3.008, F.A.C., Public Use Forms
 - DR-312: Affidavit of No Florida Estate Tax Due
 - DR-313: Affidavit of No Florida Estate Tax Due When Federal Return is Required

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NOS.:RULE TITLES:

- 12-25.0305 Scope of Rules
- 12-25.031 Definitions
- 12-25.033 Eligibility and Qualifications
- 12-25.035 Responsibility for Program Training, Certification Procedures, and Program Availability
- 12-25.037 Applying for Participation in the Program
- 12-25.038 Voluntary Disclosure of Liabilities for Other Taxes
- 12-25.039 Protest Procedure; Denial of a Request to Participate in the Certified Audit Program
- 12-25.041 Suspension of a Certified Audit in Progress
- 12-25.042 Withdrawal from the Certified Audit Program
- 12-25.045 A Certified Audit is Initiated by the Taxpayer but Not Completed
- 12-25.047 Development of Agreed Upon Procedures
- 12-25.048 Submission of the Certified Audit Report
- 12-25.049 Review of Certified Audit Reports
- 12-25.050 Protests

PURPOSE AND EFFECT: These rule changes are necessary to revise Part II of Chapter 12-25, F.A.C., in order to simplify and clarify the process for conducting a certified audit pursuant to Section 213.285, F.S.

SUMMARY: Amendments to Rules 12-25.0305, 12-25.041, 12-25.045, and 12-25.050, F.A.C., are intended to provide clarification of the current rule text and to conform with revisions made to other rules within Part II of Chapter 12-25. Revisions to Rules 12-25.031, 12-25.037, 12-25.047, and 12-25.048, F.A.C., resulted in substantial rewording of the rule due to simplifying the rule, combing two rules, restructuring of the rule, or all three; Rules 12-25.037 and 12-25.047, F.A.C., incorporate two existing forms which have been substantially revised, Form DR-342000 (Request to Conduct a Certified Audit) and Form DR-344000 (Certified Audit Program Pre-Audit Analysis), respectively. Rules 12-25.038 and 12-25.049, F.A.C., are proposed for repeal as these rules are obsolete. Rules 12-25.039 and 12-25.042, F.A.C., are proposed for repeal as the content of these rules were incorporated into one or more of the rules proposed for revisions. Rules 12-25.033 and 12-25.035, F.A.C., are proposed for repeal as the current rules do not meet the requirements of general applicability and are obsolete. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 213.285(7), FS.

LAW IMPLEMENTED: 213.285, FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: : Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-25.0305 Scope of Rules.

The rules in Part II of this chapter implement the certified audits project authorized by Section 213.285, F.S. The rules set forth in this part are applicable to all taxes imposed by

(1) ~~Imposed by sections Sections~~ Sections 125.0104 and 125.0108, F.S., unless the tax is self-administered by a county, and

(2) ~~Imposed by chapter~~ Chapter 212, F.S.

No later than five years after the effective date of this rule, the Department will evaluate the rules in Part II of this chapter during the agency's annual rulemaking and regulatory plan review conducted pursuant to s. 120.74, F.S. to determine whether the rules remain necessary for the proper implementation of the statutes being implemented. Rules determined to be unnecessary, or that can be implemented in a more efficient or cost-effective manner, will be proposed for repeal or amendment in accordance with the procedures set forth s. 120.54, F.S.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Amended--.

Substantial rewording of Rule 12-25.031 follows. See Florida Administrative Code for present text.

12-25.031 Definitions.

Terms defined in s. 213.285(1), F.S., apply to this Part in addition to the following definitions:

(1) "Audit Plan" means a detailed, comprehensive list of procedures to be used by a qualified practitioner to conduct a review of a participating taxpayer's books and records to determine tax compliance. The Audit Plan will be customized for the participating taxpayer.

(2) "Board" means the State of Florida Board of Accountancy.

(3) "Practitioner(s)" means the individual(s) on the certified audit engagement team who are not qualified practitioners.

(4) "Qualified audit firm" means a certified public accounting firm licensed by the Board which employs a qualified practitioner.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Amended--XX-XX-XX.

12-25.033 Eligibility and Qualifications.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Repealed--XX-XX-XX.

12-25.035 Responsibility for Program Training, Certification Procedures, and Program Availability.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Repealed--XX-XX-XX.

Substantial rewording of Rule 12-25.037 follows. See Florida Administrative Code for present text.

12-25.037 Request to Conduct a Certified Audit. Applying for Participation in the Program.

(1) When a taxpayer wants to participate in the Certified Audit Program, the taxpayer must work with a qualified practitioner to complete a Request to Conduct a Certified Audit (Form DR-342000, effective XX/XX, hereby incorporated by reference, <http://www.flrules.org/Gateway/reference.asp?No=Ref->), and submit the request to the Department, along with any required supporting documents.

Copies of this form are available, without cost, by one of the following methods:

(a) Downloading the form from the Department's website at floridarevenue.com/forms.

(b) Writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112.

(c) Calling the Department at 850-488-6800, Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 1-800-955-8770 (Voice) and 1-800-955-8771 (TTY).

(2) The Department will issue written notification to the qualified practitioner within 10 days after receiving a Request to Conduct a Certified Audit. The notification will state the request has been approved, has been denied, or is incomplete.

(3) If the Department determines a Request to Conduct a Certified Audit is incomplete, the Department will issue a letter explaining how the materials must be revised, expanded, or clarified.

(a) The qualified practitioner will be given 30 calendar days from the date the letter is issued by the Department to submit the revised documents.

(b) If the qualified practitioner does not submit the revised documents within 30 calendar days, the Request to Conduct a Certified Audit will be denied. Both the qualified practitioner and the taxpayer will be notified in writing of the denial.

(c) A qualified practitioner may submit a written request to the Department for a 15-day extension of the 30-day time period. The Department will not accept more than two consecutive written requests for a 15-day extension for the same Request to Conduct a Certified Audit.

(4) The following constitutes grounds for denial of a Request to Conduct a Certified Audit.

(a) The taxpayer has been issued a written notice of intent to audit by the Department, which is dated before the postmark of the Request to Conduct a Certified Audit.

(b) The taxpayer is currently under investigation by the Department or the Department learns the taxpayer is currently under investigation for financial impropriety by a local, state, or federal government entity. The request will also be denied if an investigation by the Department or a local, state, or federal government entity resulted in criminal conviction of the taxpayer for financial impropriety.

(c) The taxpayer has filed for bankruptcy.

(d) There are outstanding liens, warrants, or amounts due which were issued by the Department against the taxpayer. If the Department determines that unsatisfied liens, warrants, or amounts due exist, the Request to Conduct a Certified Audit will be denied. The taxpayer can remedy the reason for denial by satisfying the lien, warrant, or amounts due.

(5) If a Request to Conduct a Certified Audit is denied, the Department's written notification to the qualified practitioner will explain the specific reasons for such denial, unless

(a) an ongoing investigation would be jeopardized; or

(b) the confidentiality provisions of Section 213.053, F.S., prohibit such explanation.

(6)(a) If a qualified practitioner remedies the reasons for denial, the practitioner may request reconsideration of the denial by submitting a written request presenting additional materials facts for review by the Department to the administrator of the Certified Audit Program. The written request must be submitted within 21 calendar days after the date the Department issued the denial of the Request to Conduct a Certified Audit. The request may be mailed or faxed to the Department as follows:

United States Postal Service:
Florida Department of Revenue
Certified Audit Program MS 1-4600
PO Box 5139
Tallahassee, Florida 32314-5139

OR Overnight Mail:
Florida Department of Revenue
Compliance Standards Certified Audit
2450 Shumard Oak Blvd
Building 1-4653
Tallahassee, Florida 32311

Fax number: 850-921-6174

(b) Within 10 days after receiving the request, the Department will issue a final notice of approval or denial to both the qualified practitioner and the taxpayer.

(c) If the qualified practitioner has received a final notice of denial, the qualified practitioner may submit a new Request to Conduct a Certified Audit.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Amended _____.

12-25.038 Voluntary Disclosure of Liabilities for Other Taxes.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Repealed _____.

12-25.039 Protest Procedure; Denial of a Request to Participate in the Certified Audit Program.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Repealed _____.

12-25.041 Suspension of a Certified Audit in Progress.

(1) Approval to participate in the Certified Audit Program will be suspended or revoked by the Department based on the following criteria:

(a) Suspension:

1. The ~~Florida Board of Accountancy~~ suspends the firm license of the qualified audit firm.

2. The Board suspends the license of the qualified practitioner, unless the qualified audit firm employs another qualified practitioner who will take responsibility for the certified audit.

~~3.2.~~ The Department initiates an investigation or is notified by another local, state, or federal agency of an investigation for financial impropriety by the taxpayer subsequent to approval of participation but prior to Department approval of the subject certified audit report.

(b) Revocation:

1. The taxpayer files for bankruptcy subsequent to approval of participation but prior to Department approval of the subject certified audit report.

2. ~~The result of the investigation discussed in subparagraph (a)3.2. of this subsection~~ results in a criminal conviction of the taxpayer for financial impropriety is unfavorable to the taxpayer.

3. ~~The Florida Board of Accountancy~~ revokes the firm license of the qualified audit firm.

4. The Board revokes the license of the qualified practitioner, unless the qualified audit firm employs another qualified practitioner who will take responsibility for the certified audit.

(2) A This suspension implemented based on the criteria identified in paragraph (1)(a) will shall last for an initial period of no more than 60 calendar days. At the end of the suspension such 60 calendar day period the Department must do one of the following: either:

(a) Lift the such suspension, and authorize the qualified practitioner to continue to perform any and all certified audits;

(b) Extend the suspension an additional 30 calendar days; ~~or,~~

(c) Provide written notification to the taxpayer(s) and the qualified audit firm that the qualified audit firm has had its firm license revoked by the Board and accordingly, the Department is prohibiting the qualified audit firm from performing certified audits. In that circumstance, the taxpayer(s) has 60 calendar days to retain another qualified audit firm. Failure to retain a qualified audit firm within 60 calendar days will result in the application of the provisions of Rule 12-25.045, F.A.C.

2. Provide written notification to the taxpayer(s) and the qualified audit firm that the qualified practitioner has had their license revoked by the Board, and the Department is prohibiting the qualified practitioner from performing certified audits. In that circumstance, the taxpayer(s) has 60 calendar days to retain another qualified audit firm or to provide evidence the current qualified audit firm employs another qualified practitioner who will take responsibility for the certified audit. Failure to either retain a different qualified audit firm or to provide evidence of employment of a qualified practitioner by the current qualified audit firm within 60 calendar days will result in application of the provisions of Rule 12-25.045, F.A.C.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Amended _____.

12-25.042 Withdrawal from the Certified Audit Program.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Repealed _____.

12-25.045 A Certified Audit is Initiated by the Taxpayer but Not Completed.

(1) If, for whatever reason, the taxpayer's designated qualified audit firm fails to submit a completed certified audit report ~~that meets the requirements of Rule 12-25.048, F.A.C., after there has been approval of the Audit Plan, "Agreed Upon Procedures"~~ a Department auditor will complete the audit. ~~If a Department auditor completes the audit, the taxpayer will not benefit from the automatic abatement of penalty and interest granted by the Certified Audit program.~~

(2)(a) If the taxpayer withdraws from the Certified Audit Program subsequent to Department approval of participation, but prior to Department approval of the Audit Plan, the taxpayer will again be eligible for selection through the normal case selection process and will be subject to the standard audit selection criteria and procedures.

(b) If the taxpayer withdraws from the Certified Audit Program subsequent to the Department approval of the Audit Plan, the Department will conduct an audit of the taxpayer for the same audit period and taxes addressed by the Audit Plan.

(3) If the Department completes the audit, the taxpayer will not benefit from the automatic abatement of penalty and interest granted by the Certified Audit Program.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Amended _____.

Substantial rewording of Rule 12-25.047 follows. See Florida Administrative Code for present text.

12-25.047 Development of the Audit Plan Agreed Upon Procedures.

(1) Within 30 calendar days after receipt of the Department's written notification approving the Request to Conduct a Certified Audit, the qualified practitioner must submit a proposed Audit Plan and procedures for conducting the certified audit to the Department for its review and approval.

(2) The proposed Audit Plan must include the qualified practitioner's pre-audit analysis of the participating taxpayer's business operations using a Certified Audit Program Pre-Audit Analysis (Form DR-344000, hereby incorporated by reference, effective XX/XX, <http://www.flrules.org/Gateway/reference.asp?No=Ref->). This pre-audit analysis is the starting point for development of a customized Audit Plan to perform the tax compliance review of the participating taxpayer. The Certified Audit Program Pre-Audit Analysis form is available, without cost, by one of the following methods.

(a) Downloading the form from the Department's website at floridarevenue.com/forms.

(b) Writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112.

(c) Calling the Department at 850-488-6800, Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 1-800-955-8770 (Voice) and 1-800-955-8771 (TTY).

(3) The audit period for the Audit Plan will be a minimum of two consecutive years, unless the requesting taxpayer has been subject to Florida sales and use tax for less than two years. The audit period must begin in

(a) the month immediately after the ending month of any previous audit,

(b) the month the requesting taxpayer is subject to Florida sales and use tax if subject to the tax less than two years, or

(c) the earliest month within the statute of limitations as provided in s. 95.091, F.S.

(4) To request an extension of time to submit the proposed Audit Plan and procedures, the qualified practitioner must submit a written request to the Department containing the facts establishing reasonable cause for an extension. When the qualified practitioner has established reasonable cause for the extension, the Department will notify the qualified practitioner in writing and grant the qualified practitioner 30 additional calendar days. Reasonable cause is based on all the facts and circumstances and the verifiable showing of extraordinary circumstances as follows:

(a) Personal, family, or business crisis or emergency at a critical time or for an extended period of time that would cause a reasonable person's attention to be diverted from compiling the proposed Audit Plan and procedures;
or

(b) Any other cause beyond the control of the qualified practitioner that would prevent a reasonably prudent practitioner from timely submitting the proposed Audit Plan and procedures to the Department.

(5) The Department will approve the proposed Audit Plan and procedures if it determines that the plan and procedures are adequate to perform the tax compliance review. Once the Department approves the Audit Plan, it will become the agreed upon procedures for conducting the certified audit.

(6) Before making any additions, deletions, or revisions to the approved Audit Plan, the qualified practitioner must submit a written request to the Department and receive written approval to amend the Audit Plan.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Amended _____.

Substantial rewording of Rule 12-25.048 follows. See Florida Administrative Code for present text.

12-25.048 Submission of the Certified Audit Report.

(1) Within 90 days after approval of the Audit Plan, the qualified practitioner must submit the Certified Audit Report to the Department for review and approval.

(2) The Certified Audit Report must meet all the requirements established by the Audit Plan.

(3) The Department is authorized to share any of the information discussed in the Certified Audit Report with any county which, pursuant to law, self-administers the taxes imposed by Sections 125.0104(3) and (10), 125.0108(1), or 212.0305, F.S.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Amended _____.

12-25.049 Review of Certified Audit Reports.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99, Repealed _____.

12-25.050 Protests.

A taxpayer participating in the Certified Audit ~~Program~~ ~~program~~ has all the protest rights available to any taxpayer who is audited by the Department, as provided in Rule 12-6.003, F.A.C. If the taxpayer decides to file a protest, the taxpayer may elect to retain the qualified audit firm who performed the certified audit to represent them in the informal protest procedures governed by Section 213.21, F.S. In that circumstance, the qualified practitioner continues in the role as the auditor and remains responsible for providing the Department any additional information or performing any additional audit work requested by the Department ~~judges necessary~~ to address the protested tax issues.

Rulemaking Authority 213.06(1), 213.285(7) FS. Law Implemented 213.285 FS. History--New 8-23-99; Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: March 16, 2020



FLORIDA

Request to Conduct a Certified Audit

DR-342000
R. XX/XX
Rule 12-25.037, F.A.C.
Effective XX/XX
Page 1 of 2

The Certified Audit Program (Program) is a cooperative effort between the Florida Department of Revenue (Department) and the Florida Institute of Certified Public Accountants (FICPA). The Program allows a taxpayer conducting business in Florida to hire a Florida Licensed Certified Public Accountant (CPA), who has completed FICPA's certified audit training course, to review their compliance regarding sales and use tax and local option taxes remitted to the Department. To conduct a certified audit, this application must be completed by both the taxpayer seeking the compliance audit and the qualified Florida Licensed CPA who will be performing the certified audit.

1. Taxpayer Name:		2. Taxpayer Federal Employer Identification No. (FEIN):	
3. Taxpayer Mailing Address (Street or PO Box):			
City:		State:	ZIP:
4. Taxpayer Business Address (Street or PO Box):			
City:		State:	ZIP:
5. Telephone No.:		6. FAX No.:	
7. Form of Business Ownership (Check the appropriate box)			
<input type="checkbox"/> Sole Proprietorship	<input type="checkbox"/> Corporation	<input type="checkbox"/> Limited Liability Company (LLC)	
<input type="checkbox"/> Partnership	<input type="checkbox"/> C Corporation	<input type="checkbox"/> Trust	<input type="checkbox"/> Other (Specify) _____
	<input type="checkbox"/> S Corporation	<input type="checkbox"/> Estate _____	
8. North American Industry Classification Codes (NAICS Codes):			
9. Gross Receipts: (Provide the taxpayer's gross receipts for the last fiscal year of the proposed audit period.)			
Year End:		Gross Receipts: \$	
10. Proposed Audit Period:			

11. List all business names and registration numbers used by the taxpayer to report and remit sales and use tax during the proposed audit period. (Attach additional pages as needed.)

Business Name	Sales Tax Certificate Number

12. Certified Public Accounting (CPA) Firm Name:		
13. CPA Firm Florida Practice Unit CPA Certificate Number:		
14. CPA Firm FEIN:		
15. CPA Firm Mailing Address (Street or PO Box):		
City:	State:	ZIP:
16. CPA Firm Telephone No.:	17. CPA Firm FAX No.:	
18. CPA Firm Email Address:		

19. Provide the names and certification numbers of the qualified practitioners (CPAs), and the names of the other practitioners, who will be conducting the certified audit. (Attach additional pages as needed.)

Name	CPA Certification Number	Role in Engagement

20. Attach a *Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835) fully completed and executed by the taxpayer.

Applicant Signature: (The application cannot be processed unless signed by the taxpayer and the qualified practitioner.)
I declare that I have read the foregoing application and the facts stated in it are true.

_____ Taxpayer Signature	_____ Print Taxpayer Name and Title	_____ Date
_____ Qualified Practitioner Signature	_____ Print Qualified Practitioner Name and Title	_____ Date

Please mail the completed application to the following address:

Florida Department of Revenue
Certified Audit Program MS 1-4600
PO Box 5139
Tallahassee, FL 32314-5139

If the request is approved, the Department will provide the following:

- A confirmation letter to the CPA firm containing the date the *Certified Audit Program Pre-Audit Analysis* (Form DR-344000) customized for the participating taxpayer must be submitted to the Department.
- Sales and use tax return information as reported to the Department during the audit period.

If you have any questions or need assistance in completing your application, please call the Department at (850) 617-8578.

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.*

Form DR-835	Florida Department of Revenue Power of Attorney and Declaration of Representative	Rule 12-6.0015, F.A.C
Form DR-344000	Certified Audit Program Pre-Audit Analysis	Rule 12-25.037, F.A.C.



Certified Audit Program Pre-Audit Analysis

This Pre-Audit Analysis is the starting point for development of a customized audit plan and procedures to be used by a qualified practitioner to perform a tax compliance review of a taxpayer participating in the Certified Audit Program. As a qualified practitioner, you must document your review of the business operations of the participating taxpayer using the work steps outlined in this Pre-Audit Analysis. The combination of required actions and questions is designed to gather the information necessary to prepare the audit plan and procedures for conducting the tax compliance review. The purpose of this preliminary review is to gain an understanding of the taxpayer's business operation and books and records, including revenue and expense accounts and internal controls.

Once you have completed the Pre-Audit Analysis, you must prepare a proposed Audit Plan customized for the participating taxpayer. You must submit the completed Pre-Audit Analysis, the proposed Audit Plan, and procedures to conduct the tax compliance review within 30 calendar days after receipt of the Department's approval of your *Request to Conduct a Certified Audit* (Form DR-342000).

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- AP.302. Submitting the Pre-Audit Analysis

AP.100. Taxpayer Information

Objective: Gather information to be used in preparing both the Request to Conduct a Certified Audit and the Pre-Audit Analysis.

- AP.100.1. Taxpayer's contact information and entity type.
- AP.100.2. State and federal tax returns.
- AP.100.3. Prior audit files, including any related protests of final determinations or settlement agreements.
- AP.100.4. Any claim for refund filed during the audit period.
- AP.100.5. Verify the ownership of the taxpayer's business during the audit period.

AP.200. Identify Audit Scope

- AP.200.1. Review taxpayer website for an understanding of business practices, social media, clientele, etc.
- AP.200.2. Search the Revenue Law Library for any references which may be applicable.
- AP.200.3. Request the administrator of the Certified Audit Program provide any additional issues that may be within the audit scope.

AP.201. Pre-Audit Interview

Objective: The pre-audit interview with the taxpayer will assist the auditor in determining the audit methodology to be used as well as the scope of the audit.

- AP.201.1. Provide Florida Taxpayer's Bill of Rights.
- AP.201.2. Tour taxpayer's facilities.
- AP.201.3. Discuss taxpayer's accounting practices (see AP.202.).
- AP.201.4. Discuss taxpayer's records and recordkeeping system (see AP.203.).
- AP.201.5. Discuss the taxpayer's system for identifying, recording, and reporting taxes (see AP.204.).
- AP.201.6. Discuss the taxpayer's internal control risks (see AP.205.).
- AP.201.7. Review the availability of the taxpayer's records (see AP.206.).

AP.202. Understanding Operations and Accounting System

Objective: Gain an understanding of the taxpayer's business operations. Provide relevant explanations in the comments section.

- AP.202.1. Does the taxpayer sell or rent tangible personal property?
- AP.202.2. Does the taxpayer lease, rent or license real property?
- AP.202.3. Does the taxpayer lease, rent or license living or sleeping or housekeeping accommodations?
- AP.202.4. Does the taxpayer perform any services?
- AP.202.5. Are there cash sales?
- AP.202.6. Are there credit sales?
- AP.202.7. Are sales made to out-of-state buyers?
- AP.202.8. Is there a source of other income?
- AP.202.9. Are all purchases paid for by check?
- AP.202.10. Are merchandise, goods, or services purchased without an invoice?
- AP.202.11. Does the taxpayer fabricate tangible personal property for themselves or for others?
- AP.202.12. What is the allowable purchase amount for petty cash?

AP.203. Taxpayer Records

AP.203.1. General

- AP.203.1.a. Identify the location of the records to be examined.
- AP.203.1.b. Determine the volume of those records.
- AP.203.1.c. Are the records electronic?
- AP.203.1.d. What software applications are used?

AP.203.2. Federal Tax Returns

- AP.203.2.a. Does the taxpayer file a consolidated federal tax return?
- AP.203.2.b. Is the taxpayer a parent company or a subsidiary company to others?
- AP.203.2.c. Does the taxpayer claim bad debts on the return?
- AP.203.2.d. Does the taxpayer claim rental income or rental expense on the return?

AP.203.3. Sales and Use Tax Returns

- AP.203.3.a. Who is responsible for preparing the Florida sales and use tax returns?
- AP.203.3.b. Does the taxpayer file a consolidated Florida sales and use tax return?
- AP.203.3.c. Where is the supporting documentation filed?
- AP.203.3.d. If the taxpayer is a member of a consolidated group, who is responsible for filing the returns: parent or each subsidiary?

AP.204. Analysis of Sales and Use Tax Reported and Paid by the Taxpayer

- AP.204.1. Select a sample of Florida sales and use tax returns to review the accounting process from the source documents (e.g., invoices) to the compilation of the sample of sales and use tax returns.
- AP.204.2. Is sales and use tax recorded in a separate account?
 - AP.204.2.a. Is use tax being accrued?
 - AP.204.2.b. Is use tax accrued in a separate account?
- AP.204.3. How is the sales tax compiled and reported on the return (e.g., source documents, summary documents, sales reports, general ledger accounts)?
- AP.204.4. Does the taxpayer report lawful deductions on the sales and use tax return for:
 - a. Bad debt?
 - b. Returned merchandise?
 - c. Repossessions?
- AP.204.5. Does the taxpayer's business require reporting at an effective tax collection rate?
- AP.204.6. Does the amount of sales tax due on the return equal the amount of sales tax collected?
- AP.204.7. Does the taxpayer's business include the sale of any items not required to be reported (e.g., gasoline sales) on the Florida sales and use tax return?
- AP.204.8. Does the taxpayer report on the accrual or cash basis?

AP.205. Assess Internal Control Risk

- AP.205.1. Has there been any turnover of personnel in key positions?
- AP.205.2. Are new employees provided correct sales tax-related training?
- AP.205.3. Are records kept in a secure area?

AP.205.4. Sales Related Controls

AP.205.4.a. Are sales documents (e.g., invoices, sales slips, cash register tapes) readily available?

AP.205.4.b. Are source documents numbered sequentially or by using another method?

AP.205.4.c. How are sales recorded (e.g., sales journals, cash register tapes, daily sales reports, invoices)?

AP.205.4.d. Is sales tax recorded in a sales tax accrual or sales tax payable account?

AP.205.4.e. Does the taxpayer have tax-exempt sales?

AP.205.4.e.1. How are exempt sales identified, documented, and recorded?

AP.205.4.e.2. Are employees properly trained to identify and document tax-exempt sales?

AP.205.4.e.3. Can a list of tax-exempt sales be provided for the audit period?

AP.205.5. How are payments for sales recorded?

AP.205.5.a. Are cash payments recorded?

AP.205.5.b. How are cash payments recorded?

AP.205.6. Purchase Related Controls

AP.205.6.a. Are the purchase documents readily available (e.g., invoices, bill of lading, receiving documents, purchase orders, purchase requisitions, payment vouchers, check registers)?

AP.205.6.b. Are source documents numbered sequentially or by using another method?

AP.205.6.c. How are the source documents filed?

AP.205.6.d. Are key areas clearly identified (e.g., the vendor, ship to address, mode of shipment, F.O.B. origin/destination)?

AP.205.7. How are purchases recorded (e.g., purchase journals, check registers, acquisition reports, depreciation schedules)?

AP.205.8. Are there tax-exempt purchases?

AP.205.8.a. Are employees properly trained to identify and document tax-exempt purchases?

AP.205.8.b. Can a list of tax-exempt purchases be provided for the audit period?

AP.205.9. Is the accrued tax marked on the purchase invoices as being accrued?

AP.205.10. Is use tax recorded in a sales tax accrual or sales tax payable account?

AP.205.11. Can controls be overridden? If so, who can override the controls for the purchase of any item or service?

AP.205.12. Identifying Controls

AP.205.12.a. How are the source documents for sales filed (e.g., monthly, weekly, numeric order, customer name)?

AP.205.12.b. Does the taxpayer have documentation to support tax-exempt sales (e.g., exemption certificates, annual resale certificates or authorization codes, exportation documents)?

AP.205.12.c. Which of the following are included in the taxpayer's accounting system?

- Sales journals
- Bank deposit records
- Cash reconciliations
- Sales tax reconciliations
- Sales tax schedules

AP.205.13. How are the source documents for purchases filed (e.g., monthly, weekly, numeric order, vendor name)?

- AP.205.13.a. Are the source documents coded for inventory or expense?
- AP.205.14. Which of the following documents are included in the taxpayer's accounting system?
- Purchase journals
 - Check register
 - Bank statements
 - Cash reconciliations
 - Use tax reconciliations
 - Use tax schedules
 - Sales tax accrual or sales tax payable account
- AP.205.15. Fixed Asset Acquisitions
- AP.205.15.a. How does the taxpayer determine when an item should be classified as a fixed asset?
- AP.205.15.b. How are the documents for asset acquisitions filed?
- AP.205.15.c. At what amount are items capitalized and at what amount are items expensed?
- AP.205.16. Which of the following documents are included in the taxpayer's accounting system?
- Fixed asset schedules
 - Depreciation schedules
 - Purchase orders or contracts
 - Capital and operating lease agreements
- AP.205.17. Lease agreements for tangible personal property, real property, or transient accommodations
- AP.205.17.a. Tangible personal property: Determine if the lease is a capital lease or an operating lease
- AP.205.17.b. Real property: Determine if the lease is a capital lease or an operating lease
- AP.205.17.c. Transient accommodations: Determine if the lease is a capital lease or an operating lease
- AP.205.18. Job cost records (fabrication for use in performing real property improvements)
- AP.205.18.a. How are job cost records filed?
- AP.205.18.b. How are direct or indirect labor costs and direct or indirect materials calculated?

AP.206. Determine Availability of Records

- AP.206.1. Which of the following records are available?
- Bank statements
 - Financial statements
 - Subsidiary ledgers
 - Acquisition reports
 - Depreciation schedules
 - Accounts receivables and account payable journals
 - General ledgers
 - Invoices
 - Vouchers
 - Purchase orders
 - Check registers
 - Sales reports
 - Shipping documents
 - Lease agreements: tangible personal property, real property, and transient accommodations
- AP.206.2. List all other accounting records in comments section.

AP.210. Analysis of Revenue Accounts

- AP.210.1. Sales
- AP.210.1.a. Does the taxpayer have any unreported sales?
- AP.210.1.b. Is the taxpayer missing any sales invoices?

- AP.210.2. Admissions
- AP.210.2.a. Does the taxpayer make charges for admissions?
- AP.210.2.b. How are these charges documented?
- AP.210.3. Tax-Exempt Sales
- AP.210.3.a. Does the taxpayer make tax-exempt sales?
- AP.210.3.b. Are the tax-exempt sales for the purpose of resale?
- AP.210.3.c. Are the tax-exempt sales for other statutory exemptions? If so, list each exemption.
- AP.210.3.d. Are the tax-exempt sales for export?
- AP.210.3.e. Are the tax-exempt sales to entities holding a Florida Consumer's Certificate of Exemption?
- AP.210.3.f. Does the taxpayer have any undocumented tax-exempt sales?
- AP.210.4. Tax Reported
- AP.210.5. Reported Tax Rate
- AP.210.5.a. Is sales tax reported at a flat rate?
- AP.210.5.b. Is sales tax reported at an effective rate?
- AP.210.6. Are sales subject to a discretionary sales surtax?

AP.211. Revenue Accounts for Rent, Lease, or License to Use Real Property

The \$5,000 limit for discretionary sales surtax does not apply to commercial rentals.

- AP.211.1. Does the taxpayer report the rental, lease or licensing of real property for any of the following?
- Commercial buildings or realty
 - Booths
 - Concessions
 - Billboards
 - Placement of amusement machines or vending machines
 - Parking, docking or storage of motor vehicles in parking lots, garages, or storage facilities
 - Docking or storage of boats in boat docks or marinas
 - Tie-down or storage of aircraft at airports
- AP.211.2. Does the taxpayer report sales from subleasing real property?
- AP.211.3. Is tax being pyramided or inverse pyramided?
- AP.211.4. Does the taxpayer receive any of the following considerations in addition to base rent?
- Percentage of sales
 - Arms-length transactions between related entities
 - Leasehold improvements
 - Management fees
 - Insurance protecting the landlord
 - Ad valorem taxes paid on owner's behalf
- AP.211.5. Are there any other considerations required to be paid for the right to occupy (e.g., common area maintenance fees, utility charges, repairs, waste collection, security services)?

AP.212. Revenue Accounts for Rent, Lease, or License to Use Living or Sleeping or Housekeeping Accommodations

The \$5,000 limit for discretionary sales surtax does not apply to transient accommodations.

- AP.212.1. Does the taxpayer report the rental, lease, or licensing of transient accommodations?
- AP.212.2. Does the taxpayer charge for any of the following in addition to a room rate or rental charge?
- Meals and beverages
 - Consumable items (e.g., toiletries)
 - Lost items (e.g., bedding)
 - Damages
 - Laundry service
 - Maintenance assessment
- AP.212.3. Does the taxpayer enter in to leases or rentals for accommodations for periods longer than six months (e.g., full-time postsecondary students, active duty military personnel traveling under official orders, governmental employees, representatives of organizations holding a Florida Consumer's Certificate of Exemption, anyone renting an accommodation continuously for more than six months)?
- AP.212.4. Does the taxpayer collect deposits or prepayments to reserve accommodations?

AP.213. Revenue Accounts for Rent, Lease, or License to Use Tangible Personal Property

- AP.213.1. Does the taxpayer report sales from any of the following?
- Tangible personal property
 - Trucks weighing in excess of 10,000 lbs. (commercial motor vehicles)
 - Equipment as bare rental
 - Equipment with operator
 - Billboards and signs
- AP.213.2. Does the taxpayer receive any of the following considerations in addition to base rent?
- Tangible personal property taxes paid on owner's behalf.
 - Any other considerations required to be paid for the right to use (e.g., insurance, repair).

AP.214. Revenue Accounts for the Sale of Assets

- AP.214.1. Has the taxpayer reported sales of assets?
- AP.214.2. Were the asset sales isolated sales?
- AP.214.3. Were any of the asset sales the sale of a motor vehicle?

AP.215. Revenue Accounts for Amusement Machines or Vending Machines

- AP.215.1. Are amusement machines or vending machines located at the taxpayer's place of business?
- AP.215.2. Terms of an Agreement
- AP.215.2.a. Is the agreement for a license to use real property?
- AP.215.2.b. Is the agreement for a license to use tangible personal property?
- AP.215.3. Operators and Owners
- AP.215.3.a. Is the lessee the operator of the machine?
- AP.215.3.b. Is the lessor the operator of the machine?

AP.216. Revenue Accounts for Fees

- AP.216.1. Does the taxpayer charge for any of the following fees?
- Green fees
 - Participation fees
 - Management fees
 - Handling fees
 - Restocking fees
 - Delivery fees

AP.217. Revenue Accounts for Services

- AP.217.1. Does the taxpayer have any of the following taxable services?
- Commissions
 - Barter Transactions
 - Sales to Employees
 - Other miscellaneous income

AP.220. Analysis of Expense Accounts

AP.221. Expense Accounts for Purchases

- AP.221.1. Does the taxpayer purchase any of the following items tax exempt?
- Promotional items
 - Advertising
 - Packaging materials or supplies
 - Office supplies
 - Consumable or expendable items
 - In-house fabrication for own use
 - In-house printing of advertising materials
 - Imported items for use – no tax paid to the vendor
 - Awards
 - Uniforms
 - Materials and supplies purchased by a contractor for use in real property improvement contracts
 - Shop fabrication for own use
 - Jobsite fabrication for own use
 - Repairs and maintenance
 - Service warranties
 - Vehicles
 - Equipment
 - Landscape or lawn maintenance materials or supplies

AP.222. Expense Accounts for Rent, Lease, or License to Use Real Property

AP.222.1. Does the taxpayer make payments for the rent, lease, or license of any of the following?

- Commercial buildings or realty
- Booths
- Concession stands
- Billboards or the land on which it is located
- Placement of amusement machines or vending machines
- Parking lots, garages, or storage facilities for motor vehicles
- Docking or storage facilities for boats
- Tie-down or storage in airports for aircraft

AP.222.2. In addition to base rent, are there any payments or other considerations for the following?

- Percentage of sales
- Arms-length transactions between related entities
- Leasehold improvements
- Insurance protecting the landlord
- Management fees
- Allocated lease of unimproved real property and payments at other than fair market value
- Ad valorem taxes paid on owner's behalf
- Any other considerations required to be paid for the right to occupy (e.g., common area maintenance, repairs, waste collection, security services)

AP.223. Expense Accounts for Rent, Lease, or License to Use Tangible Personal Property

AP.223.1. Does the taxpayer make payments for the rent, lease, or license of any of the following?

- Tangible personal property
- Amusement machines or vending machines
- Equipment as bar rental
- Equipment with operator
- Signs

AP.224. Expense Accounts for Services

AP.224.1. Does the taxpayer make purchases of any of the following taxable services?

- Protective services
- Nonresidential pest control services
- Nonresidential cleaning services

AP.300. Complete Pre-Audit Analysis

Objective: All identified audit risks will be addressed by specific audit procedures in the audit plan.

AP.301. Materials and Documentation to be included in the Pre-Audit Analysis

AP.301.1. The Pre-Audit Analysis must include documentation showing each step from AP.100. to AP.224 has been addressed.

- A written reconciliation of the Florida sales reported on the taxpayer's federal income tax returns to the sales reported on the taxpayer's Florida sales and use tax returns.
- Identification and documentation of all revenue sources.

- A comprehensive written narrative of the taxpayer's operations.
- A review of the current chart of accounts and the year-to-date general ledger activity for the last year in the audit period.
- Copies of the federal income tax returns for the audit period.
- Sales and use tax return information as reported to the Department on returns filed during the audit period.
- Identification and disclosure of any known tax issues where the tax returns subject to the certified audit reflect an interpretation of applicable Florida Statutes and rules that is different from an interpretation presented in one or more of the following previously published documents:
 - Technical Assistance Advisement
 - Attorney General Opinion
 - Declaratory Statement
 - Tax Information Publication
 - Training Update Bulletin
 - Internal Technical Advisement
 - General Tax Administration Bulletin
- A review of invoices for both sales and purchases during the audit period, which is sufficient for understanding the accounting system for recording and reporting Florida sales and use tax transactions and the associated internal accounting controls.
- Any information or materials necessary to clarify AP.301.2 through AP.301.9.

AP.302. Submitting the Pre-Audit Analysis

AP.302.1. The Pre-Audit Analysis must be signed and dated.

AP.302.2. Submit the Pre-Audit Analysis to
Florida Department of Revenue
Certified Audit Program MS 1-4600
PO Box 5139
Tallahassee, FL 32314-5139

References

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.
The form is available online at floridarevenue.com/forms.*

Form DR-342000

Request to Conduct a Certified Audit

Rule 12-25.037, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-25, FLORIDA ADMINISTRATIVE CODE
CONTRACT AUDITING
PART II CERTIFIED AUDIT PROGRAM

AMENDING RULES 12-25.0305, 12-25.031, 12-25.037, 12-25.041, 12-25.045, 12-25.047, 12-25.048, 12-25.050

REPEALING RULES 12-25.033, 12-25.035, 12-25.038, 12-25.039, 12-25.042, 12-25.049

SUMMARY OF PROPOSED RULE

Amendments to Rules 12-25.0305, 12-25.041, 12-25.045, and 12-25.050, F.A.C., are intended to provide clarification of the current rule text and to conform with revisions made to other rules within Part II of Chapter 12-25. Revisions to Rules 12-25.031, 12-25.037, 12-25.047, and 12-25.048, F.A.C., resulted in substantial rewording of the rule due to simplifying the rule, combing two rules, restructuring of the rule, or all three; Rules 12-25.037 and 12-25.047, F.A.C., incorporate two existing forms which have been substantially revised, Form DR-342000 (Request to Conduct a Certified Audit) and Form DR-344000 (Certified Audit Program Pre-Audit Analysis), respectively. Rules 12-25.038 and 12-25.049, F.A.C., are proposed for repeal as these rules are obsolete. Rules 12-25.039 and 12-25.042, F.A.C., are proposed for repeal as the content of these rules were incorporated into one or more of the rules proposed for revisions. Rules 12-25.033 and 12-25.035, F.A.C., are proposed for repeal as the current rules do not meet the requirements of general applicability and are obsolete.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

These rule changes are necessary to revise Part II of Chapter 12-25, F.A.C., in order to simplify and clarify the process for conducting a certified audit pursuant to Section 213.285, F.S.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

April 1, 2020

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on March 16, 2020 (Vol. 46, No. 52, p. 1139), to advise the public of the proposed changes to the rules in Part II of Chapter 12-25, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on April 1, 2020. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

September 22, 2020

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 22, 2020, and approved the publication of the Notice of Proposed Rule for changes to Rules 12-25.0305, 12-25.031, 12-25.033, 12-25.035, 12-25.037, 12-25.038, 12-25.039, 12-25.041, 12-25.042, 12-25.045, 12-25.047, 12-25.048, 12-25.049, and 12-25.050, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public hearing was published in the *Florida Administrative Register* on September 15, 2020 (Vol. 46, No. 180, pp. 3791-3792).

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

[12-2.022](#): Public Inspection and Copying

[12-2.023](#): Final Orders Required to be Indexed

[12-2.024](#): Listing of Final Orders

[12-2.025](#): Designation of Official Reporter

[12-2.026](#): Numbering of Final Orders

PURPOSE AND EFFECT: The proposed changes repeal administrative rules that contain provisions that are no longer applicable, include internal procedures, or are duplicative of statute, and therefore, do not constitute a rule.

SUMMARY: The Department is submitting Rules 12-2.022, 12-2.023, 12-2.024, 12-2.025, and 12-2.026, F.A.C., for repeal.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: [120.53\(1\)\(c\)](#), [120.533](#), [213.06\(1\)](#), [409.2557\(3\)](#), [409.256\(17\)](#), [409.2563\(16\)](#), [FS](#)

LAW IMPLEMENTED: [120.53\(2\)](#), [\(3\)](#), [\(4\)](#), [409.256](#), [409.2563](#), [FS](#)

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-2.022 Public Inspection and Copying.

Rulemaking Authority 120.53(1)(c), 213.06(1), 409.2557(3), 409.256(17), 409.2563(16) FS. Law Implemented 120.53(2)(a) FS. History–New 11-11-92, Amended 3-7-07, Repealed XX-XX-XX.

12-2.023 Final Orders Required to be Indexed.

Rulemaking Authority 120.53(1)(c), 213.06(1), 409.2557(3)(p), 409.256(17), 409.2563(16) FS. Law Implemented 120.53(2) FS. History–New 11-11-92, Amended 3-7-07, Repealed XX-XX-XX.

12-2.024 Listing of Final Orders.

Rulemaking Authority 120.533, 213.06(1) FS. Law Implemented 120.53(2) FS. History–New 11-11-92, Repealed XX-XX-XX.

12-2.025 Designation of Official Reporter.

Rulemaking Authority 120.53(1)(c), 213.06(1) FS. Law Implemented 120.53(4) FS. History–New 11-11-92, Amended 3-7-07, Repealed XX-XX-XX.

12-2.026 Numbering of Final Orders.

Rulemaking Authority 120.53(1)(c), 213.06(1) FS. Law Implemented 120.53(2), (3), (4), 409.256, 409.2563 FS. History–New 11-11-92, Amended 3-7-07, Repealed XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-2, FLORIDA ADMINISTRATIVE CODE

ORGANIZATION AND GENERAL INFORMATION

REPEALING RULES 12-2.022, 12-2.023, 12-2.024, 12-2.025, 12-2.026

SUMMARY OF PROPOSED RULE

The Department is submitting Rules 12-2.022, 12-2.023, 12-2.024, 12-2.025, and 12-2.026, F.A.C., for repeal.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed changes repeal administrative rules that contain provisions that are no longer applicable, include internal procedures, or are duplicative of statute, and therefore, do not constitute a rule.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

Under s. 120.54(2)(a), F.S., agencies are not required to publish a Notice of Rule Development when the intended action is the repeal of a rule. The purpose of rulemaking activities related to Rules 12-2.022, 12-2.023, 12-2.024, 12-2.025, and 12-2.026, F.A.C., is to repeal all five rules. Therefore, a Notice of Rule Development was not published, nor was a rule development workshop scheduled.

SUMMARY OF PUBLIC MEETING

September 22, 2020

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 22, 2020, and approved the publication of the Notice of Proposed Rule for the repeal of Rules 12-2.022, 12-2.023, 12-2.024, 12-

2.025, and 12-2.026, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public hearing was published in the *Florida Administrative Register* on September 15, 2020 (Vol. 46, No. 180, pp. 3790-3791).

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

[12-24.001](#): Scope of Rules

[12-24.002](#): Definitions

[12-24.003](#): Requirements to File or to Pay Taxes by Electronic Means

[12-24.004](#): Enrollment

[12-24.010](#): General Administrative Provisions; Voluntary Participation; Confidentiality; Granting of Waivers From Electronic Filing Requirements

PURPOSE AND EFFECT: Section 27, Chapter 2020-10, Laws of Florida, amended section 443.163, F.S., repealing the requirement for reemployment tax agents who prepared and reported for 100 or more employees in any quarter during the preceding state fiscal year to file the Employer's Quarterly Report (Form RT-6) by electronic means. This law also requires those employers required to file the Employer's Quarterly Report (Form RT-6) by electronic means must file corrections to those reports by electronic means. The purpose of the proposed amendments is to update the rule to reflect these statutory changes.

SUMMARY: Amendments to Rules 12-24.001, 12-24.002, 12-24.003, 12-24.004, and 12-24.010, F.A.C., remove requirements for certain reemployment tax agents to electronically file reemployment tax reports and updates the requirement for filing corrections to the Employer's Quarterly Report by electronic means.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: [202.26\(3\)\(a\)](#), [206.485\(1\)](#), [213.06\(1\)](#), [213.755\(8\)](#), (9), [220.21\(2\)](#), (3), [443.1317](#), [443.163\(1\)](#), F.S.

LAW IMPLEMENTED: [119.071\(5\)](#), [202.30](#), [206.485](#), [213.755](#), [220.21\(2\)](#), (3), [443.163](#), F.S.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-24.001 Scope of Rules.

Part I of this rule chapter sets forth the rules to be used by the Department of Revenue in the administration of ~~Sections sections~~ 202.30, 206.485, 213.755, and 220.21(2) and (3), F.S., authorizing the Executive Director to require taxpayers specified by statute or rule to pay taxes and fees and to file tax returns by electronic means. Part I of this rule chapter also sets forth the rules to be used by the Department in administering ~~Section section~~ 443.163, F.S., ~~authorizing the Executive Director to require reemployment tax agents specified by statute or rule to pay taxes and to file returns by electronic means.~~

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, XX-XX-XX.

12-24.002 Definitions.

For the purposes of ~~Part part~~ I of this rule chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section.

(1) through (14) No change

(15) "Reemployment tax agent" means a person who submits a payment or an Employer's Quarterly Report (Form RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.) on behalf of an employer. ~~that prepared and reported the Employer's Quarterly Report (Form RT-6) for 100 or more employers in any calendar quarter in the preceding state fiscal year. For the purposes of this definition, "prepared and reported" means the completion of the Employer's Quarterly Report (Form RT-6) and the submission of the completed report directly to the Data Collection Center. An reemployment tax agent is not required to pay taxes by electronic means, but if the agent voluntarily chooses to submit payment by electronic means, the payment must be submitted in accordance with these rules.~~

(16) through (19) No change

(20) "Tax type" means a tax, surtax, surcharge, or fee that is subject to remittance of payments, and the submission of tax returns, information reports, or data, by electronic means to the Department. The tax types for which taxpayers ~~or reemployment tax agents~~ will be required to pay amounts due and/or submit tax returns, information reports, or data by electronic means are as follows:

(a) through (o) No change

(p) Solid waste fees, including the new tire fee (waste tire fee) and the new or remanufactured battery fee; ;

(21) through (22) No change

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, XX-XX-XX.

12-24.003 Requirements to File or to Pay Taxes by Electronic Means.

(1) No change

(2) The following taxpayers must pay taxes, surtaxes, surcharges, and fees and file tax returns by electronic means during the succeeding calendar year when the taxpayer:

(a) through (d) No change

(e) Filed an Employer's Quarterly Report (Form RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.), including a Correction to Employer's Quarterly or Annual Domestic Report (Form RT-8A, incorporated by reference in Rule 73B-10.037, F.A.C.), for ten (10) or more employees in any calendar quarter during the preceding state fiscal year.

(3) The following taxpayers must file tax returns by electronic means:

(a) through (b) No change

~~(c) Any reemployment tax agent who prepared and reported Form RT-6 (Employer's Quarterly Report) for 100 or more employers in any calendar quarter during the preceding state fiscal year.~~

(4) No change

(5)(a) No change

(b) The Department will notify taxpayers ~~and reemployment tax agents~~ who initially meet the requirements to participate on the basis of prior state fiscal year tax payments at their last address of record. Once notified of this requirement, the taxpayer ~~or reemployment tax agent~~ must transmit by electronic means all payments and/or returns for that tax type as provided in this rule.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 6-28-10, 2-17-15, XX-XX-XX.

12-24.004 Enrollment.

(1)(a) On or before November 1 (January 1 for taxpayers remitting only reemployment tax), the Department will notify every taxpayer ~~or reemployment tax agent~~ required to pay a tax, surtax, surcharge, or fee, or to file a tax return by electronic means in the upcoming calendar year when:

1. The taxpayer ~~or reemployment tax agent~~ is not currently enrolled to pay that tax, surtax, surcharge, or fee or to file that tax return by electronic means; or,

2. The taxpayer ~~or reemployment tax agent~~ is voluntarily enrolled to pay or to file by electronic means and will be required to pay that tax, surtax, surcharge, or fee or to file that tax return by electronic means in the upcoming calendar year.

(b) The notification by the Department will include:

1. No change
 2. An explanation of the options from which the taxpayer ~~or reemployment tax agent~~ must choose to pay taxes or fees or to file tax returns by electronic means.
 - (2) Enrollment for e-Services Program requires the submission of the following information:
 - (a) through (e) No change
 - (f) If completed by an independent tax preparer or a ~~an~~ reemployment tax agent, the preparer's taxpayer identification number or reemployment tax agent number;
 - (g) The tax and/or fee type(s) for which the taxpayer ~~or reemployment tax agent~~ is enrolling;
 - (h) through (i) No change
 - (3) No change
 - (4) Upon receipt of enrollment information, the Department will assign confidential user information directly to ~~the enrollee the taxpayer or reemployment tax agent enrolling.~~
- Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 2-17-15, XX-XX-XX.*

12-24.010 General Administrative Provisions; Voluntary Participation; Confidentiality; Granting of Waivers From Electronic Filing Requirements.

- (1) through (3) No change
 - (4)(a) The Department is authorized to waive the requirement that a taxpayer ~~or reemployment tax agent~~ submit tax returns by electronic means, if the taxpayer ~~or reemployment tax agent~~ can establish that he or she is unable to comply with e-filing requirements. To request a waiver the taxpayer ~~or reemployment tax agent~~ must complete and submit ~~Form form~~ DR-654, Request for Waiver From Electronic Filing (incorporated by reference in Rule 12-24.011, F.A.C.), to establish in writing the basis under which such waiver is requested. The Department will verify the information submitted on the form and will respond in writing to the taxpayer after reviewing the form.
 - (b) Grounds for approving a waiver include, but are not limited to:
 1. No change
 2. The taxpayer ~~or reemployment tax agent~~ does not have a modem; or
 3. The taxpayer ~~or reemployment tax agent~~ does not have access to the Internet.
 - (c) A waiver shall be valid for up to two years, and the issuance of a subsequent waiver will be contingent on the taxpayer ~~or reemployment tax agent~~ working with the Department during the current waiver period to address the issues that originally necessitated the issuance of the waiver. The requirement to work with the Department to address the issues that necessitated a waiver means the taxpayer ~~or reemployment tax agent~~ will: discuss existing computer capabilities with the Department; consider any assistance, recommendations, or training the Department offers; and implement any Department recommendation that enables the taxpayer ~~or reemployment tax agent~~ to submit returns by electronic means, unless the taxpayer ~~or reemployment tax agent~~ can establish that the circumstances or reasons as set forth in sections 202.30(2)(b), 213.755(9)(a) and (b), 220.21(2) or 443.163(3), F.S., continue to apply.
- Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 2-17-15, XX-XX-XX.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 2, 2020

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE

PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS; TAXPAYER
RECORDKEEPING AND RETENTION REQUIREMENTS

AMENDING RULES 12-24.001, 12-24.002, 12-24.003, 12-24.004, 12-24.010

SUMMARY OF PROPOSED RULE

Amendments to Rules 12-24.001, 12-24.002, 12-24.003, 12-24.004, and 12-24.010, F.A.C., remove requirements for certain reemployment tax agents to electronically file reemployment tax reports and updates the requirement for filing corrections to the Employer's Quarterly Report by electronic means.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 27, Chapter 2020-10, Laws of Florida, amended section 443.163, F.S., repealing the requirement for reemployment tax agents who prepared and reported for 100 or more employees in any quarter during the preceding state fiscal year to file the Employer's Quarterly Report (Form RT-6) by electronic means. This law also requires those employers required to file the Employer's Quarterly Report (Form RT-6) by electronic means must file corrections to those reports by electronic means. The purpose of the proposed amendments is to update the rule to reflect these statutory changes.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on September 2, 2020 (Vol. 46, No. 172, p. 3529), to advise the public of the proposed changes to Rules 12-24.001, 12-24.002, 12-24.003, 12-24.004, 12-24.010, F.A.C., and to provide that, if requested in writing and not deemed

unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

September 22, 2020

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 22, 2020, and approved the publication of the Notice of Proposed Rule for changes to Rules 12-24.001, 12-24.002, 12-24.003, 12-24.004, 12-24.010, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public hearing was published in the *Florida Administrative Register* on September 15, 2020 (Vol. 46, No. 180, p. 3791).

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-26.003: Application for Refund

PURPOSE AND EFFECT: Section 24, Chapter 2020-10, L.O.F., amends the period in which a taxpayer may file a claim for refund for any transactions that occur during an audit period. When a taxpayer is engaged in an informal conference pursuant to s. 213.21, F.S., the statute of limitations for filing a claim for refund will be tolled during the informal protest period. The purpose of the proposed amendment to Rule 12-26.003, F.A.C., is to update the rule to reflect this statutory change.

SUMMARY: Rule 12-26.003, F.A.C., is amended to include reference to s. 213.21, F.S., to conform the rule with revisions to s. 213.21, F.S., made by Section 24, Chapter 2020-10, L.O.F.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: [213.06\(1\), F.S.](#)

LAW IMPLEMENTED: [95.091\(3\)](#), [198.29\(1\)](#), [199.232\(5\)](#), [202.23](#), [213.21](#), [213.235](#), [213.255](#), [213.34](#), [213.345](#), [215.26](#), [220.725](#), [624.5092](#), [624.511](#), [624.518](#), F.S.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-26.003 Application for Refund.

(1) Except as otherwise provided by Sections 213.21 and 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) through (4) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 213.06(1) FS. Law Implemented 95.091(3), 198.29(1), 199.232(5), 202.23, 213.21, 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, 4-16-18, 1-1-21.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 26, 2020

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE
REFUNDS
AMENDING RULE 12-26.003

SUMMARY OF PROPOSED RULE

Rule 12-26.003, F.A.C., is amended to include reference to s. 213.21, F.S., to conform the rule with revisions to s. 213.21, F.S., made by Section 24, Chapter 2020-10, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 24, Chapter 2020-10, L.O.F., amends the period in which a taxpayer may file a claim for refund for any transactions that occur during an audit period. When a taxpayer is engaged in an informal conference pursuant to s. 213.21, F.S., the statute of limitations for filing a claim for refund will be tolled during the informal protest period. The purpose of the proposed amendment to Rule 12-26.003, F.A.C., is to update the rule to reflect this statutory change.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 26, 2020 (Vol. 46, No. 167, p. 3387), to advise the public of the proposed changes to Rule 12-26.003, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

September 22, 2020

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 22, 2020, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-26.003, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public hearing was published in the *Florida Administrative Register* on September 15, 2020 (Vol. 46, No. 180, p. 3792).

Notice of Proposed Rule

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-5.050: Terminal Suppliers

12B-5.060: Wholesalers

12B-5.080: Exporters

12B-5.140: Dyeing and Marking; Mixing

12B-5.150: Public Use Forms

12B-5.300: Aviation Fuel Licensees

12B-5.400: Producers and Importers of Pollutants

PURPOSE AND EFFECT: : Sections 14 and 16, Chapter 2020-10, L.O.F., increased the maximum bond amount required for each terminal supplier, exporter, producer/importer of pollutants, or wholesaler, except a municipality, county, school board, state agency, federal agency, or special district which is licensed under Part I of Chapter 206, F.S., from \$100,000 to \$300,000 effective July 1, 2020. Section 15, Chapter 2020-10, L.O.F., amended the penalty amount assessed against any person who fails to provide or post the required notice regarding dyed diesel fuel pursuant to s. 206.8741, F.S. The purpose of the proposed amendments is to update Rules 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, and 12B-5.400 to reflect these statutory changes.

The purpose of additional proposed revisions to Rule 12B-5.150 incorporate changes to forms regarding notarization requirements.

The purpose of proposed revisions to Rule 12B-5.300, F.A.C., is to incorporate the 2018 reduction of aviation fuel tax from 6.9 cents per gallon to 4.27 cents per gallon, as well as the additional refund amount allowed for qualified air carriers.

SUMMARY: Rules 12B-5.050, 12B-5.060, 12B-5.080, and 12B-5.400, F.A.C., are amended to adjust the maximum bond amount in the rules to reflect the statutory changes in Sections 14 and 16, Chapter 2020-10, L.O.F.

Rule 12B-5.140, F.A.C., is amended to adjust the penalty amount for violations of the provisions for marking dyed diesel fuel to reflect the statutory change.

Rule 12B-5.150, F.A.C., is amended to include revisions to forms currently used to administer fuel taxes, including the increased bond amount, the removal of notarization statements, and the removal of the bond requirement for alternative fuel, which is no longer required.

Rule 12B-5.300, F.A.C., is amended to update the reduction of the aviation fuel tax, provide the calculation method for the additional refund amount for qualified air carriers, and remove the expired provisions regarding the sale of aviation fuel to certain commercial air carriers.

Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: [206.14\(1\)](#), [206.485\(1\)](#), [206.59\(1\)](#), [206.87\(1\)\(c\)2.](#), [206.8741\(1\)](#), [206.97](#), [213.06\(1\)](#), [213.755\(8\)](#), F.S.

LAW IMPLEMENTED: [119.071\(5\)](#), [206.01](#), [206.01\(4\)](#), [206.01\(21\)](#), [206.02](#), [206.021](#), [206.022](#), [206.025](#), [206.026](#), [206.027](#), [206.028](#), [206.03](#), [206.04](#), [206.05](#), [206.051](#), [206.052](#), [206.055](#), [206.06](#), [206.095](#), [206.11](#), [206.404](#), [206.41](#), [206.413](#), [206.414](#), [206.416](#), [206.43](#), [206.44](#), [206.48](#), [206.485](#), [206.62](#), [206.63](#), [206.86](#), [206.87](#), [206.872](#), [206.873](#), [206.874](#), [206.8741](#), [206.8745](#), [206.8745\(3\)](#), [206.90](#), [206.91](#), [206.92](#), [206.97](#), [206.9815](#), [206.9825](#), [206.9835](#),

[206.9865](#), [206.9875](#), [206.9915](#), [206.9925](#), [206.9931](#), [206.9935](#), [206.9941](#), [206.9942](#), [206.9943](#), [212.0501](#), [213.255](#), [213.37](#), [213.755](#), F.S.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.050 Terminal Suppliers.

- (1) No change
- (2) Licensing and Bonding.
 - (a) No change
 - (b) Bonding.

1. Prior to becoming licensed, each new terminal supplier applicant must submit, to the Department, a bond which equals 3 times the estimated average monthly fuel tax levied under Chapter 206, F.S., for each type of fuel that will be sold, but such bond will not exceed a maximum of \$300,000 ~~\$100,000~~ for each product type (motor fuel, diesel, and aviation fuel).

2. A terminal supplier that has filed bonds of less than \$300,000 ~~\$100,000~~ for each product type (motor fuel, diesel, and aviation fuel) will be notified by the Department when its liability increases to an amount that requires an increase in its bond.

- (3) through (6) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01, 206.02, 206.05, 206.41, 206.413, 206.414, 206.43, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.97, 206.9815, 206.9941, 206.9942, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, 3-25-20, 1-1-21.

12B-5.060 Wholesalers.

- (1) No change
- (2) Licensing and Bonding.
 - (a) No change

(b)1. Each wholesaler that is licensed pursuant to Section 206.02, F.S., will be required to furnish a bond to the Department in a sum of not more than \$300,000 ~~\$100,000~~, for each product type (motor fuel, diesel fuel, and aviation fuel).

- 2. through 9. No change

(c) A person who is licensed as a wholesaler and an importer will file bonds as follows:

- 1. through 3. No change

4. If the wholesaler bond is less than \$300,000 ~~\$100,000~~, an additional bond for motor fuel will be calculated and added to the wholesale bond based on the estimated average monthly gallons to be imported, multiplied by the maximum Local Option Fuel Tax rate, charged in this State, multiplied by three.

- (3) through (6) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(4), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485, 206.86, 206.90, 206.91, 206.9825, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21.

12B-5.080 Exporters.

- (1) No change
- (2) Licensing and Bonding.
 - (a) through (b) No change
 - (c) Bonding.

1. An exporter's bond will be equal to three times the total state and local option taxes that would be due if the fuel was sold for highway use in Florida.

2. An exporter, who is also bonded as a wholesaler, will obtain a bond which will be the difference between the

wholesaler bond and the ~~\$300,000~~ ~~\$100,000~~ maximum bond for motor fuel, diesel fuel, and aviation fuel.

(3) through (6) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41, 206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21.

12B-5.140 Dyeing and Marking; Mixing.

(1) Marking and Dyeing.

(a) The dyeing and marking of diesel fuel will follow the requirements of 48.4082-1, Treasury Regulations (February 26, 2002, hereby incorporated by reference in this rule), and shall conform to the Environmental Protection Agency’s high sulfur diesel fuel requirements as found in 40 C.F.R. Chapter 1, s. 80.29 (January 18, 2001, hereby incorporated by reference in this rule).

(b) Persons found in violation of the marking requirements will be subject to a penalty of \$2,500 for each month such failure occurs, pursuant to Section 206.8741(6).

(c) Persons found in violation of the dyeing provisions will be subject to the penalty imposed under Section 206.872(11), F.S.

(2) Mixing.

(a) through (b) No change

(c)1. The discovery by the Department of dye in any fuel storage facility that is not properly marked for off highway or other exempt use as dyed fuel will be prima facie evidence of a violation of Section 206.8741, F.S., and subject to the penalty imposed under Section ~~206.8741(6)~~ ~~206.872(11)~~, F.S.

2. Unless the misfueling incident has been previously reported, persons found in violation of the marking provisions will be subject to a penalty of ~~\$2,500 per month such failure occurs~~ ~~the greater of \$10 for each gallon of diesel fuel involved or \$1,000, and no refund of tax paid on the diesel fuel will be granted.~~

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.59(1), 206.8741(1), 213.06(1) FS. Law Implemented 206.8741, 206.8745(3) FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, 1-20-14, 1-1-21.

12B-5.150 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department and are hereby incorporated by reference in this rule.

(b) Copies of 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~~; 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)	No change	
(3) DR-156	Florida Fuel or Pollutants Tax Application (http://www.flrules.org/Gateway/reference.asp?No=Ref-11386)	01/21 01/20
(4) DR-156R	Renewal Application for Florida Fuel/Pollutants License (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08975)	01/21 01/18
(5) DR-156T	Florida Temporary Fuel Tax Application (http://www.flrules.org/Gateway/reference.asp?No=Ref-10799)	01/21 07/19
(6) DR-157	Fuel or Pollutants Tax Surety Bond (R-10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-03580)	01/21 01/14
(7) DR-157A	Assignment of Time Deposit (R-09/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-00854)	01/21 01/12
(8) DR-157B	Fuel or Pollutants Tax Cash Bond (R-10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-03581)	01/21 01/14
(9) DR-157W	Bond Worksheet Instructions (http://www.flrules.org/Gateway/reference.asp?No=Ref-11387)	07/20 01/20

(10)	No change	
(11) DR-176	Application for Air Carrier Fuel Tax License (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08977)	<u>01/21</u> 01/18
(12) through (37)	No change	

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 1-1-21.

12B-5.300 Aviation Fuel Licensees.

(1) Definitions.

(a) “Air carrier” means any carrier that is in the business of transporting persons or property for compensation or hire by air.

(b) “Aviation turbine fuel” means diesel fuel, kerosene, or jet fuel determined by the American Society of Testing Materials and classified as D-1655 or other current specifications.

(c) “Qualified air carrier” means air carriers conducting scheduled operations or all-cargo operations that are authorized under 14 C.F.R. § 121, 129, or 135.

(2) No change

(3) Exempt Sales.

(a) through (b) No change

~~(c) Sales of Aviation Fuel to Certain Commercial Air Carriers.~~

~~1. The sale of aviation fuel by a terminal supplier or wholesaler to an air carrier which offers transcontinental jet service and that, after January 1, 1996, but before July 1, 2016, increases the air carrier’s Florida workforce by more than 1,000 percent and by 250 or more full-time equivalent employee positions is exempt from tax.~~

~~2. To qualify for the exemption under this paragraph, air carriers meeting the criteria in subparagraph 1. must submit a written request to the Florida Department of Revenue, Account Management, P.O. Box 6480, Tallahassee, Florida 32314-6480.~~

~~3. Account Management will issue a letter to air carriers that qualify for the exemption, that such carriers have been authorized by the Department to purchase tax free aviation fuel.~~

~~(c) (d) Sale of Undyed Kerosene for Home Heating or Cooking.~~

~~1. Terminal suppliers who deliver undyed kerosene to a residence for home heating or cooking must accrue the 4.27 ~~6.9~~ cents (~~\$0.0427~~) excise tax due on the number of gallons delivered on its Terminal Supplier Fuel Tax Return (Form DR-309631, incorporated by reference in ~~Rule rule~~ 12B-5.150, F.A.C.). To obtain a credit for tax accrued, terminal suppliers must complete Schedule 12, Ultimate Vendor Credit, and submit it to the Department with Form DR-309631.~~

~~2. Wholesalers that deliver tax-paid undyed kerosene to a residence for home heating or cooking may obtain a credit for the 4.27 ~~6.9~~ cents (~~\$0.0427~~) excise tax paid to suppliers when filing their Wholesaler/Importer Fuel Tax Returns (Form DR-309632, incorporated by reference in ~~Rule rule~~ 12B-5.150, F.A.C.). To obtain a credit for tax paid, wholesalers must complete Schedule 12, Ultimate Vendor Credit, and submit it with Form DR-309632.~~

~~3. through 6. No change~~

~~(e) No change; renumbered to (d)~~

~~(4) Imposition and Payment of Tax.~~

~~(a) Tax Rate. An excise or license tax of 4.27 ~~6.9~~ cents (~~\$0.0427~~) per gallon is imposed on the sale of aviation fuel or undyed kerosene, either upon importation into this State, or on the first sale at the loading rack of a terminal if imported by a terminal supplier.~~

~~(b) No change~~

~~(5) through (6) No change~~

~~(7) Refunds and Credits.~~

~~(a) Refunds to Air Carriers for Wages Paid to Employees.~~

~~1. Air carriers are Any carrier that is in the business of transporting persons or property for compensation or hire by air will be entitled to a refund and qualified air carriers are entitled to an additional refund of the tax paid on aviation fuel pursuant to Part part III of Chapter chapter 206, F.S. The total amount of refund paid to air carriers and qualified air carriers shall not exceed the amount of aviation fuel tax paid during the refund period.~~

2. The refund to air carriers is calculated by multiplying the wages paid to employees of the air carrier, who are based within this State and covered by the provisions of Chapter 443, F.S., by six-tenths of one percent (0.006). The amount of the refund will be an amount not to exceed six tenths of one percent of the wages paid by the air carrier to employees located or based within this State who are covered by the provisions of chapter 443, F.S.

3. The additional refund to qualified air carriers is calculated by multiplying the total Florida tax-paid gallons of aviation fuel purchased during the refund period by 1.42 cents (\$0.0142) per gallon.

4. ~~3-~~ To obtain a refund of aviation fuel tax paid, an air carrier is required to file an Application for Aviation Fuel Refund – Air Carriers (Form DR-191, incorporated by reference in Rule rule 12B-5.150, F.A.C.), with the Department. Form DR-191 must be filed for each calendar quarter no later than the last day of the month immediately following the calendar quarter for which the refund is claimed. The filing day may be extended one additional month when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the last preceding prior quarter's refund application was timely submitted to the Department.

~~5. 4-~~ The Department must receive amended refund Amended applications for the prior calendar quarter by must be received by the Department of the current calendar quarter's deadline.

5. No change; renumbered to 6.

(b) through (c) No change

(8) No change

(9) Commercial Air Carriers; Registration; Reporting.

(a) No change

(b) Reporting. All licensed commercial air carriers are required to file a Florida Air Carrier Fuel Tax Return (Form DR-182, incorporated by reference in Rule rule 12B-5.150, F.A.C.), to report aviation fuel withdrawn from bonded inventories and use in domestic flights or imports of non-tax paid aviation fuel, and to remit tax due at the rate of ~~4.27~~ ~~6.9~~ cents (~~\$0.0427~~) per gallon. Form DR-182 must be filed on or before the 20th day of each month for transactions during the previous month to avoid penalty for late filing. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(c) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, ~~206.9826~~, 206.9835, 206.9865, 206.9875, 213.37 FS. History–New 11-21-96, Amended 10-27-98, 5-1-06, 1-20-14, 1-11-16, 1-10-17, 1-17-18, 1-1-21.

12B-5.400 Producers and Importers of Pollutants.

(1) through (2) No changes

(3) Licensing and Bonding.

(a) through (b) No change

(c) Each terminal supplier, importer, or wholesaler, of pollutants that holds a fuel license must add to its fuel bond an amount to be three times the average monthly pollutants tax paid or due during the preceding twelve calendar months. However, the total amount of the bond must not exceed \$300,000 ~~\$100,000~~.

(d) Each producer or importer of pollutants who does not hold a valid fuel license must file with the Department, a bond in an amount to be three times the average monthly pollutants tax paid or due during the preceding twelve calendar months. The bond shall not exceed \$300,000 ~~\$100,000~~.

(e) No change

(4) through (7) No change

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 213.755 FS. History–New 11-21-96, Amended 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-17-18, 1-1-21.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 26, 2020



Florida Fuel or Pollutants Tax Application

DR-156
R. XX/XX
Rule 12B-5.150, F.A.C.
Effective XX/XX
Page 1 of 9

- Blender
- Carrier
- Exporter
- Importer
- Local Government
- Mass Transit System Provider
- Pollutants
- Retailer of Natural Gas
- Terminal Operator
- Terminal Supplier
- Wholesaler

Florida Fuel or Pollutants Tax Information

Who must register?

Businesses or individuals that must have a license under Chapter 206, Florida Statutes (F.S.), include those who:

- blend taxable with non-taxable fuel
- blend any product with motor or diesel fuel outside the bulk transfer/terminal system for personal use
- export or import product
- sell product defined as motor, diesel, or aviation fuel, unless at retail
- operate a terminal registered with the Internal Revenue Service
- sell natural gas at retail
- deliver fuel

Note: It is a third degree felony to operate without a license.

Use this application to request one or more of the following licenses:

Blender - Any person who blends any product with motor or diesel fuel and who has been licensed or authorized by the Department as a blender.

Carrier - Every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing-head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside Florida.

Exporter - Any person who has met the requirements of section (s.) 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or directly from a terminal rack to a destination outside Florida.

Importer - Any person who has met the requirements of s. 206.051, F.S., and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into Florida by common carrier or company-owned trucks.

Local Government User of Diesel Fuel - Any county, municipality, or school district licensed by the Department to use untaxed or dyed diesel fuel in motor vehicles.

Mass Transit System Provider - Any licensed local transportation company providing local bus service that is open to the public and travels regular routes.

Pollutants - Any person who imports or produces a pollutant. Pollutants include any petroleum product, as well as crude oil, pesticides, ammonia, chlorine, and solvents. A pollutant does not include liquefied petroleum gas, medicinal oils, waxes, or products intended for application to the human body, for use in human personal hygiene, or for human ingestion.

Retailer of Natural Gas - Any person who sells or supplies natural gas fuel to an end user, for use in the fuel supply tank of a motor vehicle. "Natural gas fuel" is defined as any liquefied petroleum gas products, compressed natural gas products, or a combination thereof for use in a motor vehicle.

You are not required to obtain a retailer of natural gas license if:

- You only have facilities for placing natural gas fuel into the supply system of an internal combustion engine fueled by individual portable containers of 10 gallons or less and the natural gas is used for an exempt purpose.
- You have a residential refueling device for natural gas that is located at your primary residence and the gas is for personal use only.

Terminal Operator - Any person who owns, operates, or otherwise controls a terminal. A terminal operator that owns the motor or diesel fuel that is transferred through or stored in the terminal, must also be licensed as a terminal supplier.

Terminal Supplier - Any position holder who has been licensed by the Department as a terminal supplier, has met the requirements of ss. 206.05 and 206.90, F.S., and is registered under s. 4101 of the Internal Revenue Code for transactions involving the bulk storage and transfer of taxable motor or diesel fuels.

Wholesaler - Wholesalers are persons who purchase gasoline, gasohol, diesel, or aviation fuel (undyed kerosene, aviation gasoline, or jet fuel) from terminal suppliers or other wholesalers outside the bulk transfer system, place fuel into storage, and sell fuel to terminal suppliers, other wholesalers, retail dealers, or end users.

A licensed wholesaler must get a separate license to import or export fuel into or out of Florida.

How do I get a Fuel or Pollutants Tax license?

Follow the five-step process below:

Step 1. Application Process – Complete a separate *Florida Fuel or Pollutants Tax Application* (Form DR-156) for each business activity or group of activities operating under one Federal Employer Identification Number (FEIN). Those businesses with more than one fuel activity may apply for different license classifications on one application.

Step 2. Background Check – Applicants requesting a terminal supplier, importer, pollutants, exporter, blender, carrier, terminal operator, wholesaler or retailer of natural gas fuels license must undergo a background check conducted by the Florida Department of Law Enforcement (FDLE), the Federal Bureau of Investigations (FBI), and the Department of Revenue.

- **Department of Revenue Investigative Background Information** - Complete questions 37 through 49 on the *Florida Fuel or Pollutants Tax Application* (Form DR-156).

This information will be used by the Department of Revenue to determine the financial standing of the applicant.

- **Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigation (FBI)** – Information on how to initiate an external background check will be provided by the Department of Revenue upon receipt of your *Florida Fuel or Pollutants Tax Application* (Form DR-156).

Persons required to undergo a background check include:

- The license holder.
- The sole proprietor of the license holder.
- A corporate officer or director of the license holder.
- A general or limited partner of the license holder.
- A trustee of the license holder.
- A member of the unincorporated association license holder.
- A participant in a joint venture of the license holder.
- The owner of any equity interest in the license holder, whether as a common shareholder, general or limited partner, voting trustee, or trust beneficiary.
- An owner of any interest in the license or license holder, including any immediate family member of the owner, or holder of any debt, mortgage, contract, or concession from the license holder, who is able to control the business of the license holder.

Note: Publicly held corporations that are traded on a national securities exchange, mass transit system providers and local governments are exempt from undergoing a background check.

Step 3. Bonding – Florida law requires you to file one or more bonds with the Florida Department of Revenue before a terminal supplier, wholesaler, importer, exporter, or pollutants license may be issued. Other than an importers license, the bond must equal three times the estimated average monthly gallons purchased times the total tax levied, not to exceed \$300,000. An importer's bond must equal 60 days of tax liability. There is not a maximum bond amount for an importers license. A separate bond is required for each product type. If the average is less than \$50, no bond is required.

Complete the *Bond Worksheet* (Form DR-157W). Provide the required *Fuel or Pollutants Tax Surety Bond* (Form DR-157), *Assignment of Time Deposit* (Form DR-157A), *Fuel or Pollutants Tax Cash Bond* (Form DR-157B), or *Irrevocable Letter of Credit* located at floridarevenue.com/forms.

Step 4. Enrolling to File and Pay Electronically – Terminal suppliers, wholesalers/importers, blenders, terminal operators, petroleum carriers, and exporters are required to file and pay electronically. In addition to all other penalties, Florida law imposes a monthly penalty of \$5,000 for failing to file and pay electronically. Enroll to file and pay electronically at floridarevenue.com/taxes/eEnroll or by completing an *Enrollment and Authorization for e-Services* (Form DR-600).

Step 5. Submitting your Application - Mail your application (Form DR-156) and bond worksheet (Form DR-157W) to:

Fuel Unit - Account Management MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160

How much is the license?

A registration fee is not required to obtain a fuel or pollutants license.

When are licenses issued?

The Department will mail the *Fuel/Pollutants License* (Form DR-114) to you when all application requirements have been met. A *Fuel/Pollutants License* authorizes you to begin conducting business for the activities listed on the license. If you do not send the required form(s) to the Department and complete the background investigation(s), we will not be able to approve your application. Licenses are typically issued within two weeks.

A *Fuel/Pollutants License* (Form DR-114) is valid for one year (January 1 – December 31) and must be renewed annually. The Department mails annual renewal forms to all registered certificate holders beginning in October. Be sure to notify the Department of business address changes so that you will receive information and renewal forms. If you do not annually renew your *Fuel/Pollutants License*, you will be required to submit a new registration application and undergo another background investigation.

When do I begin filing tax returns?

Tax returns must be filed monthly, beginning with the month your business opens. A return must be filed even if no tax was collected. A retailer of natural gas is not required to report or pay tax on natural gas fuel purchases until January 1, 2024.

What if I am already doing business and have not applied?

The business owner should immediately stop operating and contact the Account Management Fuel Unit to properly register and make arrangements to calculate and remit any taxes or penalties due.

When do I need to contact the Department of Revenue?

- If you move.
- If you need assistance.
- If you close your business.
- If you change your contact person.
- If you change or add a licensable business activity.

How do I get more information?

- For assistance with this application or general information about fuel tax, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.
- Information and forms are available on the Department's website at floridarevenue.com/forms.

Florida Fuel or Pollutants Tax Application

1. **Federal Employer Identification Number (FEIN)** FEIN -
2. **Business Name** _____ Phone No. _____
3. **Trade Name, D.B.A. or A.K.A.** _____ Fax No. _____
4. **Contact Person** _____ Phone No. _____ ext. _____
5. **Contact Email Address** _____

6. **Type and Legal Organization: (Please check only one)**
- A) Corporation (check one): C Corp S Corp *If corporation, check any of the appropriate boxes that apply:*
 Publicly Held Corporation* Privately Held Corporation Wholly Owned Subsidiary of a Publicly Held Corporation
- B) Partnership (check one): General Limited Joint Venture
- C) Limited Liability Company (check one): Single Member Multi-member
- D) Individual/Sole Proprietorship
- E) Business Trust
- F) Governmental Agency

* Publicly held corporations must attach Federal Form 10K or the most recent annual report documenting publicly held status.

7. **Principal Business Location Address** (cannot be a post office box) _____
- City _____ County _____ State _____ ZIP _____
- Country _____ Foreign Postal Code _____

8. **How would your company like to receive information on Florida fuel or pollutants tax?** (Please check one)
- Mail (U.S. Postal Service)
- Fax Fax No. _____
- Email Email address _____

9. **Check the box that applies to your business activity and provide the date you became or will become required to obtain a license.**

- | | | |
|---|-------------------------------------|---|
| <input type="checkbox"/> Blender | Beginning Date of Business Activity | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="checkbox"/> Common Carrier | Beginning Date of Business Activity | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="checkbox"/> Exporter | Beginning Date of Business Activity | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="checkbox"/> Importer | Beginning Date of Business Activity | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="checkbox"/> Local Government User of Diesel Fuel | Beginning Date of Business Activity | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="checkbox"/> Mass Transit System Provider | Beginning Date of Business Activity | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="checkbox"/> Pollutants | Beginning Date of Business Activity | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="checkbox"/> Private Carrier | Beginning Date of Business Activity | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="checkbox"/> Retailer of Natural Gas | Beginning Date of Business Activity | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="checkbox"/> Terminal Operator | Beginning Date of Business Activity | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="checkbox"/> Terminal Supplier | Beginning Date of Business Activity | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |
| <input type="checkbox"/> Wholesaler | Beginning Date of Business Activity | <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> |

10. A) **Do you operate or otherwise control a terminal?** YES NO
- B) If "YES," state the number of terminals: _____ and **complete the following information for each terminal location address you operate.** If necessary, attach additional sheets.

Terminal Location Address _____

City _____ State _____ ZIP _____ Phone No. _____

Terminal Location Address _____

City _____ State _____ ZIP _____ Phone No. _____

Terminal Location Address _____

City _____ State _____ ZIP _____ Phone No. _____

11. Address where business records are maintained (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____

12. Mailing address (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____

13. Corporation Information

A) License Applicant: Date of Incorporation _____

If filing as a corporation, list the state in which you are incorporated: _____

List other states where your corporation has operated or is operating: _____

B) Parent Corporation (if applicable) Parent Corporation FEIN -

Parent Corporation Name _____

Parent Corporation Address _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.

14. Personnel/Partner Information: Full name, social security number (SSN)*, FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (Make copies of this page if additional space is needed.)

A) Name _____ SSN - - (Individual)

Home Address _____ FEIN - (Business)

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

B) Name _____ SSN - - (Individual)

Home Address _____ FEIN - (Business)

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

C) Name _____ SSN - - (Individual)

Home Address _____ FEIN - (Business)

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

D) Name _____ SSN - - (Individual)

Home Address _____ FEIN - (Business)

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

* Social security numbers (SSNs) 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, 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/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

15. Carrier Information

A) Do you transport petroleum products/fuels over the highways and/or waterways of Florida? YES NO *If "NO," go to question 16.*
 If "YES," are you a common carrier? YES NO *If "NO," go to question 15(B)*
 If "YES," what mode of transportation is used to transport the fuel/petroleum products? Truck Rail Vessel Pipeline

B) **If you are not a common carrier,** list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. (If necessary, attach a separate sheet.)

Make/Model	Year	Vehicle ID Number	Tanker Capacity (in Gallons)

16. Fuel Storage Information

Answer all questions. DO NOT leave any blank.

- 1) Do you have a through-put agreement? YES NO
- 2) Do you deliver fuel directly to retail locations? YES NO
- 3) Do you own, operate or lease any bulk storage tanks in Florida? YES NO

If "YES" to 3, list all below and indicate whether it is owned or leased:

Tank Capacity (in Gallons)	*DEP Number	Physical Location (Address)	Own/Lease

* "DEP number" means the facility identification number assigned by the Florida Department of Environmental Protection to your location. DEP numbers are not assigned to Natural Gas dealers. (If necessary, attach a separate sheet.)

17. Pollutants Storage Information

Will this business produce, import, or remove petroleum pollutants through a terminal rack in Florida? YES NO

If "YES" (check appropriate box(es)):

- Produce Import or cause to be imported (into Florida) Export
- Be entitled to a refund on the following taxable pollutants:
 - Petroleum Products Ammonia Pesticides Chlorine
 - Motor Oil or Other Lubricants Crude Oil Solvents Perchloroethylene
 - Other (specify) _____

List the type of pollutant, location of storage facility, and estimated volume of taxable units imported, produced, or sold in Florida.

Type of Pollutant	Location of Storage Facility	Taxable Units

18. **Bond Information** - Attach a completed DR-157W (*Bond Worksheet*)

19. **List all suppliers of pollutants.**

Name of Supplier	License Number

Licensing Information

20. A) Do you sell or supply natural gas at retail for use in motor vehicles? ----- YES NO
 B) Do you purchase natural gas fuel for use in a motor vehicle from someone other than a natural gas fuel retailer (e.g., a mass transit or waste management company who owns and operates their own filling station)?
 If use is limited to one or more of the following, do not answer "Yes":
 • You purchase natural gas fuel for agricultural purposes.
 • You receive natural gas fuel from a personal refueling device located at your primary residence.
 • You are a state, local, or federal government entity who purchases and uses natural gas fuel in government owned vehicles. ----- YES NO
 C) If you answered "YES" to question 20A or 20B, provide the physical location and the type of natural gas fuel used or sold. If you have more than 5 locations, attach a separate sheet to your application listing the physical address and activity type for each location.

Station No.	Physical Address of Retail Station	Activity Type *
1		
2		
3		
4		
5		

* Activity type is defined as liquefied petroleum gas products (LPG), compressed natural gas products (CNG), or a combination thereof (LPG/CNG) for use in a motor vehicle.

21. A) Do you wholesale motor, diesel, or aviation fuel?----- YES NO
 B) If "YES," do you have (or have you applied for) a wholesaler license? ----- YES NO
 22. Are you a county, municipality, or school district that uses untaxed diesel fuel in motor vehicles? ----- YES NO
 23. Are you a mass transit system providing local bus service that is open to the public and travels regular routes? ----- YES NO
 24. A) Do you have a valid refund permit number? ----- YES NO
 B) If "YES," what is your refund permit number? -----
 25. A) Are you registered to collect and/or remit sales tax? ----- YES NO
 B) If "YES," what is your sales tax registration number? -----
 26. Will this business import fuels into Florida upon which there has been no precollection of Florida tax? YES NO
 27. A) Are you registered as a Position Holder under section 4101 of the Internal Revenue Code for transactions involving the storage and transfer of motor and/or diesel fuel(s)? ----- YES NO
 B) If "YES," what is your federal fuel registration number?-----

28. Do you blend products for use as motor fuel, diesel fuel, or aviation fuel? ----- YES NO
29. Do you transport petroleum products either for yourself or for hire? ----- YES NO
30. If you are applying for a wholesaler license, do you request authority to make deferred fuel tax payments to your supplier by electronic funds transfer? ----- YES NO
31. Do you export fuels from Florida other than by pipeline or marine vessels? ----- YES NO
32. Do you have any other outstanding tax liability with the Department of Revenue? ----- YES NO
33. Have you or other owners, officers, directors, or stockholders with a controlling interest, been convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the laws of any state or the United States? ----- YES NO
34. Blender Information
- A) Do you produce biodiesel fuel from vegetable or animal oils or fats? ----- YES NO
- B) Do you import biodiesel fuel into Florida? ----- YES NO
- C) Do you blend biodiesel fuel with petroleum diesel? ----- YES NO
- D) Do you sell biodiesel fuel or biodiesel blends? ----- YES NO
35. Do you sell aviation fuel at retail for any purpose other than directly into the fuel tank of an airplane? --- YES NO
36. A) Do you own or operate retail stations that sell gasoline, diesel fuel, or aviation fuel posted at retail prices? ----- YES NO
- B) If yes, how many locations do you own or operate? ----- _____

Department of Revenue Investigative Background Information – The following information will be used by the Department to conduct a background investigation. You may attach a separate document if additional space is required. If a question does not apply to your business, enter N/A.

37. What other, if any, active fuel license do your officer or owners hold in any state, including Florida? List the business name, the state, and the license number. List any other business that is associated with fuel in Florida or any other state.

38. List all active Florida sales and use tax registration numbers issued to you, to your company, or to officers or owners of the company.

39. Has the company, owners, or officers ever been issued a fuel license or a sales and use tax license from any state, including Florida, that is now expired? List the type of license, license number, state where the license was issued, and reason for expiration.

40. Describe any affiliation between your company and its primary supplier or customer.
41. Is an occupational license required by the city or county for your business location?
If yes, attach a copy of the current license.
42. If you do not own the property where the business is located or will operate, please provide the name and telephone number of the owner of the property.
43. Other than the address on your application, list all other locations in Florida that your company or representative maintains.
44. Are you currently associated with any fuel business that is located in other states or the State of Florida?
List the state name, company name, and state license type.
45. Are your corporate officers involved or have interest in any other fuel related businesses in any state, including Florida?
If so, list company name, company address, officer's name.
46. Have you ever been denied a license in any state, including Florida?
If so, explain why.
47. Has your corporation, officers, or any affiliated entities ever been part of a bankruptcy proceeding?
If yes, provide specific case details.

48. Has your corporation, officers, or any affiliated entities now or within the past 10 years been involved in any litigation or fuel tax issues in Florida or any other state? If so, provide details.

49. Who has signatory authority on the business bank accounts?

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear that I am duly authorized to make the foregoing application and that the application, including all attachments, represent the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Florida Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Under penalties of perjury, I declare that I have read the foregoing Application, including all attachments, and that the facts stated in it are true to the best of my knowledge and belief.

Signature of Applicant

WARNING :

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

References

The following documents are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-157W	Bond Worksheet Instructions	Rule 12B-5.150, F.A.C.
Form DR-157	Fuel or Pollutants Tax Surety Bond	Rule 12B-5.150, F.A.C.
Form DR-157A	Assignment of Time Deposit	Rule 12B-5.150, F.A.C.
Form DR-157B	Fuel or Pollutants Tax Cash Bond	Rule 12B-5.150, F.A.C.
Form DR-600	Enrollment and Authorization for eServices	Rule 12-24.011, F.A.C.



Renewal Application for Florida Fuel/Pollutants License

DR-156R
R. XX/XX
Rule 12B-5.150, F.A.C.
Effective XX/XX

General Information

For Office Use Only	
<input type="checkbox"/> Approved	<input type="checkbox"/> Denied
Initials _____	Date _____

Who must renew?

Any business who has a retailer of natural gas, wholesaler, importer, exporter, terminal operator, terminal supplier, carrier, blender, air carrier, or pollutants license must apply for renewal.

What does the renewal license cost?

A registration fee is not required to obtain a fuel or pollutants license.

Where do I file this application?

Mail this signed and notarized application to:
Account Management - Fuel Unit MS 1-5730
Florida Department of Revenue
5050 W. Tennessee St.
Tallahassee, Florida 32399-0160.

When is the renewal application due?

A completed application should be mailed to the Department of Revenue **immediately**.

How much time is required to process a renewal application?

All renewal applications received and approved on or before November 30th, will be processed and mailed prior to the December 31st expiration.

Your current License Expires on December 31 of the Current Year.

When do I need to contact the Department of Revenue?

If you:

- Change or add licensed business activities.
- Move.
- Close your business.
- Need assistance.

Reminder!

- Most licensees are also required to maintain a bond in an amount equal to three times the monthly tax liability.
- Tax returns must be filed monthly, even if no tax was collected.

How do I contact the Florida Department of Revenue?

You may write us at the address listed on this page. Once you receive your license number, include it on any written correspondence. All applications must be mailed or delivered directly to the Account Management Fuel Unit in Tallahassee.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Your Current License Expires on December 31 of the Current Year.

DRAFT
This page left blank intentionally.

This application must be completed in its entirety along with the appropriate attachments and be approved by the Florida Department of Revenue prior to December 31st. **WARNING: It is a third-degree felony to operate without a license.**

1. **Federal employer identification number (FEIN)** FEIN: -
or
Social security number (SSN), if FEIN is not available SSN: - -

2. Business Name _____ Phone number _____

3. Trade name, DBA or AKA _____ Fax number _____

4. Contact person _____ Phone number _____ Ext. _____

5. Contact Email Address _____

6. Type and legal organization: (Please check only one)
A) Corporation (check one): C Corp S Corp *If corporation, check any of the appropriate boxes that apply:*
 Publicly held corporation * Privately held corporation Wholly owned subsidiary of a publicly held corporation
B) Partnership (check one): General Limited Joint Venture
C) Limited liability company (check one): Single member Multi-member
 check here if you elected to be treated as a corporation for federal income tax puposes
D) Individual/Sole Proprietorship
E) Business Trust
F) Governmental Agency

* Publicly held corporations must attach Federal Form 10K or the most recent annual report documenting publicly held status.

7. Principal business location address: (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign postal code _____

8. **Please check each box that applies to your business activity.**
 Wholesaler Terminal Supplier Private Carrier Common Carrier
 Air Carrier Exporter Terminal Operator Blender
 Importer Pollutants Retailer of Natural Gas

9. A) If you are a terminal operator, have you changed the location of or added any terminals? YES NO
B) If "YES," state the number of terminals: _____ and complete the following information for each terminal location address you operate. Attach additional sheets if necessary.

Terminal Location

Address _____

City _____ State _____ ZIP _____

Phone Number _____

Terminal Location

Address _____

City _____ State _____ ZIP _____

Phone Number _____

Terminal Location

Address _____

City _____ State _____ ZIP _____

Phone Number _____

Address where business records are maintained (cannot be a post office box)

10. Street address _____
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____

11. Mailing address _____
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____

12. Parent corporation information (if applicable)
Parent corporation FEIN -
Phone number _____ Ext. _____
Parent corporation name _____
Parent corporation address _____

Answer all questions. DO NOT leave any blank.

13. Owner, partner, officer information

List the primary owner or corporate officer first. Enter the name, social security number, home address and telephone number of the owners, partners or corporate officers. Persons listed below who have not previously undergone a background check must have one completed.

Applicants requesting a terminal supplier, importer, pollutants, exporter, blender, carrier, terminal operator, wholesaler or retailer of natural gas fuels license must undergo a background check conducted by the Florida Department of Law Enforcement (FDLE), the Federal Bureau of Investigations (FBI), and the Department of Revenue.

You must bring two forms of identification when you get your fingerprints scanned. One ID must have your picture and signature, such as a driver license, state identification card or passport. You will also provide personal information such as your full name, address, and social security number for the FBI to conduct the background investigation.

You are responsible for paying all fees.

A) Name _____ SSN - - (Individual)
Home address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____ Phone Number _____ Ext. _____
Corporate or business title _____ Interest/Ownership _____ %

B) Name _____ SSN - - (Individual)
Home address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____ Phone Number _____ Ext. _____
Corporate or business title _____ Interest/Ownership _____ %

C) Name _____ SSN - - (Individual)
Home address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____ Phone Number _____ Ext. _____
Corporate or business title _____ Interest/Ownership _____ %

D) Name _____ SSN -- (Individual)
 Home address _____ FEIN - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign postal code _____ Phone Number _____ Ext. _____
 Corporate or business title _____ Interest/Ownership _____ %

NOTE: Social security numbers (SSNs) 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, 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/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

14. Private carriers only

List all vehicles added to your fleet that currently do not have cab cards.

Make/Model	Year	Vehicle ID Number	Tank Capacity (in gallons)

15. Fuel storage information

- A) Do you have a through-put agreement? YES NO
 B) Do you deliver fuel directly to retail locations? YES NO
 C) Do you own, operate or lease any bulk storage tanks in Florida? YES NO

If "YES" to C, list all below and indicate whether it is owned or leased:

Tank Capacity (in Gallons)	*DEP Number	Physical Location (Address)	Own/Lease

* "DEP Number" means the facility identification number assigned by the Florida Department of Environmental Protection to your location. DEP numbers are not assigned to Natural Gas dealers. (If necessary, attach a separate sheet.)

16. Pollutants storage information

Will this business produce, import, or remove petroleum pollutants through a terminal rack in this state? YES NO

If "YES" (check appropriate box(es)):

- Produce Import or cause to be imported (into Florida) Export
- Be entitled to a refund on the following taxable pollutants:
- Petroleum products Ammonia Pesticides Chlorine
- Motor oil or other lubricants Crude Oil Solvents Perchloroethylene
- Other (specify) _____

List the type of pollutant, location of storage facility, and estimated volume of taxable units imported, produced, or sold in Florida.		
Type of Pollutant	Location of Storage Facility	Taxable Units

17. Bond information

The license categories shown below usually require a bond. A wholesaler who has no import or export activity that sells only undyed diesel fuel and that is not authorized by the Department to remit fuel tax to its supplier is not required to have a bond. An applicant applying for a pollutants tax license for the sole purpose of applying for refunds pursuant to section 206.9942, F.S., of tax-paid pollutants is not required to post a bond. Please list the information on the bonds your business currently has secured.

Bond Type	Bond Company Name	Bond Company FEIN	Bond Number	Bond Amount
Motor Fuel				
Diesel Fuel				
Aviation Fuel				
Importer's Bond				
Exporter's Bond				
Pollutants				

18. List all suppliers of pollutants.

Name of Supplier	License Number

Licensing Information

19. Do you wholesale motor, diesel or aviation fuel? _____ YES NO
20. A) Are you registered to collect and/or remit sales tax? YES NO
 B) If "YES," what is your sales tax registration number? _____
21. Will this business import fuels into Florida upon which there has been no prior collection of tax?..... YES NO
22. Do you blend untaxed products for use as motor fuel, diesel fuel or aviation fuel? YES NO

- 23. A) Do you transport petroleum products either for yourself or for hire? YES NO
B) If "YES," what mode of transportation do you use? Truck Rail Vessel Pipeline
- 24. Do you export fuels from this state other than by bulk transfer? YES NO
- 25. Do your business transactions involve the bulk storage and transfer of taxable motor, diesel or aviation fuels?..... YES NO
- 26. A) Are you registered as a Position Holder under §4101 of the Internal Revenue Code for transactions involving the storage and transfer of motor and/or diesel fuel(s)? YES NO
B) If "YES," what is your Federal Fuel Registration Number? _____
- 27. If you are applying for a Wholesaler License renewal, do you request authority to make deferred fuel tax payments to your supplier by electronic funds transfer (EFT)? YES NO
- 28. Do you have any other outstanding tax liability with the Department of Revenue? YES NO
- 29. Have you or other owners, officers, directors, or stockholders with a controlling interest, been convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the laws of any state or of the United States?..... YES NO
- 30. Do you produce biodiesel from vegetable or animal fats? YES NO
- 31. Do you import biodiesel fuel to Florida? YES NO
- 32. Do you blend biodiesel fuel with petroleum diesel? YES NO
- 33. Do you sell biodiesel fuel or biodiesel blends? YES NO
- 34. Do you sell aviation fuel at retail for any purpose other than directly into the fuel tank of an airplane?.... YES NO
- 35. A) Do you own or operate retail stations that sell gasoline, diesel fuel, or aviation fuel posted at retail prices? YES NO
B) If YES, how many locations do you own or operate? _____
- 36. Do you receive tax free aviation fuel under U.S. Custom YES NO
If YES, enter the number of gallons received each month _____
- 37. Do you sell natural gas at retail for use in a motor vehicle?..... YES NO

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear that I am duly authorized to make the foregoing application and that the application, including all attachments represent the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Under penalty of perjury, I declare that I have read the foregoing Application, including all attachments, and the facts state in it are true to the best of my knowledge and belief

Signature of Applicant

WARNING :

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.



Florida Temporary Fuel Tax Application

This application may be used for the following license types:

- temporary importer license
- temporary exporter license
- temporary carrier license
- temporary pollutant license

DR-156T
R. XX-XX
Rule 12B-5.150, F.A.C.
Effective XX-XX
Page 1 of 4

General Information

A person may obtain a temporary importer, exporter, pollutant, or carrier fuel tax license when the Governor of Florida has declared a state of emergency, or when the President of the United States has declared a major disaster in Florida or in any other state or territory of the United States.

Importer means any person that has met the requirements of section (s.) 206.051, Florida Statutes (F.S.), and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into this state by common carrier or company-owned trucks.

Exporter means any person who has met the requirements of s. 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or direct from a terminal rack to a destination outside the state.

Carrier means every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing-head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside the state.

Florida Pollutant Importer means any person who imports into or causes to be imported into Florida, taxable pollutants for sale, use, or otherwise.

When a state of emergency is declared in Florida, a person may obtain an importer or carrier fuel tax license to import or transport fuel into this state.

When a major disaster has been declared in any state or territory other than Florida, a person may obtain an exporter or carrier fuel tax license to export or transport fuel to the state or territory where the disaster has been declared.

A temporary license will expire on the last day of the month after the month in which a license is issued.

A temporary license may be extended for the duration of a declared emergency or major disaster when the licensee makes a written request for such extension.

To qualify for a temporary fuel license you must:

- Have a business location in Florida or in another state, and
- Have a sales tax registration if located in Florida, or
- Have a Florida fuel tax license, or
- Have a fuel license issued in a state other than Florida.

How many applications do I need?

To import, export, transport, or sell motor or diesel fuel in Florida during a declared state of emergency or major disaster, a person must file this application only once to engage in such business.

How do I file this application?

You must:

- Complete the application in its entirety.
- FAX a copy of the application to (850) 245-5867, or
- Scan and email a completed copy of your application to motor_fuel@floridarevenue.com.

Who must file this application?

Any person who seeks to import, export, transport, or sell motor and diesel fuel after the Governor of Florida or the President of the United States has declared a state of emergency or a major disaster.

How much is the registration fee?

A registration fee is not required to get a temporary fuel license.

How do I get more information?

- For assistance with this application or general information about fuel tax, call Taxpayer Services at 850-717-6627, Monday through Friday excluding holidays.
- Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

NOTE: You are authorized to begin the activity for which your license was issued (importer, exporter, carrier or pollutants) on the date this application is faxed or emailed to the Department.

WARNING

It is a third degree felony to operate without a license.



Florida Temporary Fuel Tax Application

1. **Federal Employer Identification Number (FEIN)** -
2. **Business Name** _____ Phone No. () _____
3. **Trade Name, D.B.A. or A.K.A.** _____ Fax No. () _____
4. **Contact Person** _____ Phone No. () _____ ext. _____
5. **Type and Legal Organization: (Please check only one)**
 - A) Corporation (check one): C Corp S Corp
 If corporation, check any of the appropriate boxes that apply:
 Publicly Held Corporation Privately Held Corporation Wholly Owned Subsidiary of a Publicly Held Corporation
 - B) Partnership (check one): General Limited Joint Venture
 - C) Limited Liability Company (check one): Single Member Multi-member
 - D) Individual/Sole Proprietorship
 - E) Business Trust
 - F) Governmental Agency
6. **Principal Business Location Address** (cannot be a PO Box) _____
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____
7. **How would your company like to receive information on Florida fuel tax?** (Please check one)
 - Mail (U.S. Postal Service)
 - Fax Fax Number () _____
 - Email Email address _____
8. **Please check each box that applies to your business activity.**
 - Importer Exporter Common Carrier Private Carrier
9. **Address where business records are maintained** (cannot be a PO Box) _____

 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____
10. **Mailing address** (cannot be a PO Box) _____
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____

Florida Temporary Fuel Tax Application

11. Corporation Information

A) License Applicant Date of Incorporation _____

If filing as a corporation, list the state in which you are incorporated _____

List other states where your corporation has operated or is operating _____

B) Parent Corporation (if applicable) Parent Corporation FEIN -

Parent Corporation Name _____

Parent Corporation Address _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.

12. Personnel/Partner Information: Full name, FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director.

Make copies of this page if additional space is needed.

A) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

B) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

C) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

D) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

Florida Temporary Fuel Tax Application

13. Carrier Information

A) Do you transport petroleum products/fuels over the highways and/or waterways of Florida? YES NO

If "YES," are you a common carrier? YES NO If "NO," go to question 13(B)

If "YES," what mode of transportation is used to transport the fuel/petroleum products?

Truck Rail Vessel Pipeline

B) **If you are not a common carrier**, list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. If necessary, attach a separate sheet.

Make/Model	Year	Vehicle ID Number	Tanker Capacity (in Gallons)

14. Pollutants Storage Information

Will this business import pollutants into this state? YES NO

15. Licensing Information

A) Are you registered to collect and/or remit sales tax? YES NO

B) Will this business import fuels into Florida upon which there has been no precollection of Florida tax?
 YES NO

C) Do you transport petroleum products either for yourself or for hire? YES NO

D) Do you export fuels from this state other than by pipeline or marine vessel? YES NO

E) Do you have a fuel license issued by another state? YES NO

If yes, please provide the state and license number. State _____ License Number _____

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear that I am duly authorized to make the foregoing application and that the application, including all attachments, represent the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Under penalties of perjury, I declare that I have read the foregoing Application, including all attachments, and that the facts stated in it are true to the best of my knowledge and belief.

Signature of Applicant

WARNING:

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.



Mail to:
 Account Management - Fuel Unit
 Florida Department of Revenue
 MS 1-5730
 5050 W Tennessee St
 Tallahassee FL 32399-0160

Fuel or Pollutants Tax Surety Bond

DR-157
 R. XX/XX
 Rule 12B-5.150, F.A.C.
 Effective XX/XX

FLORIDA

Please complete and submit an original bond form for each fuel product type or taxable pollutant. An applicant cannot be issued a fuel license by the Department of Revenue until the proper security is submitted. An importer's bond is required in addition to a wholesaler's bond pursuant to Rule 12B-5.030, F.A.C. For additional information, contact the Account Management Fuel Unit at 850-488-6800.

State of _____ County of _____ bond number _____

We, _____, as principal, and _____, _____, as surety,

(name of principal)

(name of surety)

are bound to the Florida Department of Revenue on behalf of the State of Florida, in the sum of

\$ _____ for the payment of which we bind ourselves, our successors and assigns, heirs, and personal representatives, jointly and severally.

Principal acknowledges that _____ is engaged in business which is subject to the Florida Statute

(he, she, it)

identified below: (Please check the appropriate box.)

- () Motor fuel pursuant to Chapter 206, F.S.
- () Diesel fuel pursuant to Chapter 206, F.S.
- () Aviation fuel pursuant to Chapter 206, F.S.
- () Pollutants tax pursuant to Chapter 206, F.S.
- () Importer's bond pursuant to section 206.051, F.S.

THE CONDITION OF THIS BOND is that if the principal faithfully complies with the Florida statutory tax provisions regarding such business of the principal then this bond is void; otherwise it remains in force.

The surety agrees that if the surety wishes to cancel the bond, notification must be submitted in writing to the Department of Revenue. Surety will mail the cancellation notice to:

Account Management - Fuel Unit
 Florida Department of Revenue
 MS 1-5730
 5050 W Tennessee St
 Tallahassee FL 32399-0160

The bond will be cancelled sixty (60) days after the Department receives notification. The surety is liable for acts committed by the principal and covered by the terms of the bond until it is cancelled.

This bond shall be effective as of the _____ day of _____, _____

(month)

(year)

Signed this _____ day of _____, _____

(month)

(year)

For DOR Use Only

Accepted this _____ day of _____, _____

(month)

(year)

Florida Department of Revenue

By _____

Name

Title

Account Number: _____

As Principal

By _____

(Principal's name)

As Surety

By _____

(Surety's name)

(Surety's FEIN)

(Surety's address)

(City, State, ZIP)

By _____

As Attorney-In-Fact and Florida Resident Agent for Surety

(Authority of Attorney-In-Fact and Florida Resident Agent must be attached)



Mail To:
 Account Management Fuel Unit
 Florida Department of Revenue
 MS 1-5730
 5050 W Tennessee St
 Tallahassee FL 32399-0160

Assignment of Time Deposit

DR-157A
 R. XX/XX
 Rule 12B-5.150, F.A.C.
 Effective XX/XX

FLORIDA

Please complete and submit an original form for each fuel product type or taxable pollutant. This form must be executed by the financial institution which holds the assigned time deposit. An applicant cannot be issued a fuel license by the Department until the proper security is submitted. An importer's bond is required in addition to a wholesaler's bond pursuant to Rule 12B-5.030, F.A.C. For additional information, contact the Account Management Fuel Unit at 850-488-6800.

For value received, _____ as assignor, assigns to the
(Name of applicant)
 Florida Department of Revenue as assignee all of its rights, titles, and interest in and to the principal sum of the certificate of deposit, certificate number _____, issued to the undersigned for a time period of _____ months by _____
(Financial institution name)
 located at _____ as Depository
(Financial institution address)

(Financial institution FEIN)

Interest or dividends on such principal sum shall be credited and paid monthly to the assignor. This assignment includes any substitutions, renewals, and additions to the account.

This assignment is made as security in lieu of the bond required by Chapter 206, Florida Statutes, on fuel taxes payable to the Florida Department of Revenue and shall continue in force until released and discharged by the assignee, as provided by law. The assignor is engaged in business subject to the Florida Statute identified below: (Check the appropriate box.)

- Motor fuel pursuant to Chapter 206, F.S.
- Diesel fuel pursuant to Chapter 206, F.S.
- Aviation fuel pursuant to Chapter 206, F.S.
- Importer's bond pursuant to section 206.051, F.S.
- Pollutants tax pursuant to Chapter 206, F.S.

Assignee is hereby authorized to charge against the above principal of time deposit account any and all fuel taxes which have been or may be incurred after _____ together with any and all penalties and interest thereon.
(Day/Month/Year)

Assignee may not by any inference or right charge against this time deposit account any tax, penalty, interest, or any other charge pertaining to the assignor's operations prior to _____.
(Day/Month/Year)

Depository must pay the full principal amount to the assignee upon demand and such payment shall constitute an acquittance of depository. The depository shall not pay any portion of the principal balance to the assignor until all obligations under Chapter 206, F.S., have been met and verified in writing by the assignee.

This *Assignment of Time Deposit* shall be effective as of the _____ day of _____, _____.
(Month) (Year)

Imprint Corporate Seal here:

Signed by: _____
(Authorized signature of assignor)

Date: _____

Title: _____

Acknowledgement of Depository: The signatures as shown above compare correctly with our files. The above assignment will be honored and has been properly recorded on our ledger. The present balance is \$ _____.

(Officer signature) (Date)

For Department of Revenue Use Only		
Accepted: _____ <small>(Date)</small>	By: _____ <small>(Name/Title)</small>	Account No.: _____



Mail To:
 Account Management Fuel Unit
 Florida Department of Revenue
 MS 1-5730
 5050 W Tennessee St
 Tallahassee FL 32399-0160

Fuel or Pollutants Tax Cash Bond

DR-157B
 R. XX/XX
 Rule 12B-5.150, F.A.C.
 Effective XX/XX

Please complete and submit a separate bond form for each fuel product type or taxable pollutant. Importers must provide a separate bond form as surety for the required "Importer's Additional Bond." An applicant cannot be issued a fuel license by the Department of Revenue until the proper surety is submitted. For additional information, contact the Account Management Fuel Unit at 850-488-6800.

- Motor Fuel License No. _____
- Diesel Fuel License No. _____
- Aviation Fuel License No. _____
- Pollutants Tax License No. _____
- Importer's License No. _____

Amount \$ _____

This is a cash bond or deposit made by the person or firm shown below to secure and guarantee payment of:

- () Motor Fuel pursuant to Chapter 206, Florida Statutes (F.S.)
- () Pollutants Tax pursuant to Chapter 206, F.S.
- () Diesel Fuel pursuant to Chapter 206, F.S.
- () Importer's Additional Bond pursuant to section 206.051, F.S.
- () Aviation Fuel pursuant to Chapter 206, F.S.

From: _____
(Name of Owner)

(Trade Name)

Address: _____
(Street Address)

(City) (County) (State) (ZIP)

For DOR Use Only

Accepted this _____ day of _____, _____ .
(month) (year)

Florida Department of Revenue

By _____
Name

Title

Account Number: _____

Money Order No. _____

Cashier's Check No. _____

Certified Check No. _____

NOTE: The original bond will be maintained by the Florida Department of Revenue.



Bond Worksheet Instructions

Florida law requires you to file one or more surety bonds or other form of security with the Florida Department of Revenue before a terminal supplier, importer, exporter, or pollutant license may be issued. Instead of a surety bond, you may submit an assignment of time deposit, cash bond, or an irrevocable letter of credit.

To compute the bond(s) required for your license classification(s), complete the attached bond worksheet and include it with your *Florida Fuel or Pollutants Tax Application* (Form DR-156). If you have questions, please call the Account Management - Fuel Unit at 850-488-6800.

Fuel and Pollutant Bond Requirements

Fuel License Type	Bond Requirement	Background Investigation
Air Carrier	No	No
Blender	No	Yes
Bio-diesel Manufacturer	Yes	Yes
Exporter	Yes	Yes
Municipality, County, or School District	No	No
Mass Transit	No	No
Petroleum Carrier (Private/Common)	No	Yes
Pollutants	Yes	Yes
Retailer of Natural Gas (*not effective until 1/1/2024)	Yes*	Yes
Terminal Operator	No	Yes
Terminal Supplier	Yes	Yes
Wholesaler	Yes	Yes
Wholesaler/Importer	Yes	Yes

Worksheet Instructions

Step #1: Fuel Product Type (COLUMN 1). Identify the table(s) associated with the license type(s) that require a bond or other security. Identify the fuel type(s) that you will deliver or import into Florida or export out of Florida.

Terminal Suppliers

Table A1

Wholesaler With EFT Authority*

No Import Activity

Table A1

With Import Activity

Table A1 and Table B

Export Activity

Table A1

Wholesaler Without EFT Authority*

No Import Activity

Table A2

With Import Activity

Table A2 and Table B

Export Activity

Table A1

Pollutants

Table C

Exporters

Table A1

***EFT Authority** — Allows wholesalers to withhold payment of tax to a terminal supplier until the 19th day of the following month in which the fuel was purchased.

Step #2: Tables A1 and A2 - Terminal Suppliers, Wholesalers, and Exporters: For each fuel type, estimate the average monthly gallons of fuel to be purchased for delivery in Florida or for export.

Table B - Importers: For each fuel type, estimate the average daily gallons of fuel to be purchased for delivery in Florida.

Table C - For each pollutant, estimate the average monthly gallons first removed from storage in Florida or first sold in Florida.

For each type of fuel or pollutant, enter the estimated number of gallons in COLUMN 2 of the applicable Table(s).

Step #3: Multiply the estimated gallons from (COLUMN 2) by the tax rate(s) shown in (COLUMN 3). Enter the result in (COLUMN 4). Tax rates are published annually in Tax Information Publications posted on the Department's website at floridarevenue.com/taxes/tips or floridarevenue.com/taxes/rates.

Step #4: Multiply the result in COLUMN 4 by the number in COLUMN 5. Enter the result in COLUMN 6. This is your **bond amount**.

Step #5: Attach the completed Bond Worksheet to your completed application (Form DR-156).

Bonds and Security

To satisfy bond requirements, you must provide one or more of the following for each bond required.

Fuel or Pollutant Tax Surety Bond (DR-157)

Assignment of Time Deposit (DR-157A)

Fuel or Pollutant Tax Cash Bond (DR-157B)

An irrevocable letter of credit may be submitted to the Department of Revenue instead of a surety bond. An irrevocable letter of credit must contain the following:

- The Florida Department of Revenue must be the beneficiary
- The expiration of the letter of credit must automatically be extended without amendment for a one-year period unless otherwise authorized in writing by the Department

If the letter of credit is to cover more than one fuel product type, a cover letter of explanation must be provided.

At least 60 days prior to any expiration or termination of the letter of credit, the bank or savings association must notify the Department of the expiration or termination.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com

If you have questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write:

Taxpayer Services – MS 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.

Bond Worksheet

The Department annually publishes the state and local motor fuel tax rates for each county and posts them at floridarevenue.com/taxes/rates in Tax Information Publications (TIPs) on Fuel Tax Rates. Exhibit B contains the motor fuel tax rate in the “Total Tax Imposed” column and the “Local Option Above Minimum” rate for each county. The annual TIPs are posted on the Department’s website at floridarevenue.com/taxes/tips. Use the most recent annual TIP to determine the applicable tax rates for purposes of calculating the bond amount.

Table A1
Terminal Suppliers, Wholesalers with EFT Authority, and Exporters

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
Motor Fuel		*\$	\$	3	(\$300,000 cap) \$
Diesel Fuel			\$	3	(\$300,000 cap) \$
Aviation Fuel			\$	3	(\$300,000 cap) \$

* For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average monthly gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter _____, the average tax imposed. Multiply the estimated average monthly gallons (Column 2) by _____ to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated average monthly gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table A2
Wholesalers Without EFT Authority

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
Motor Fuel		**\$	\$	3	(\$300,000 cap) \$

** Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter _____, the average local option tax above the minimum. Multiply the estimated average monthly gallons (Column 2) by _____ to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated average monthly gallons by the local option tax above the minimum (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table B
Supplemental Bond for Importer License

Column 1 Product Type	Column 2 Estimated Average Daily Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Days	Column 6 Bond Amount
Motor Fuel		***\$	\$	60	\$
Diesel Fuel			\$	60	\$
Aviation Fuel			\$	60	\$
Total Imported					Total Importer Bond for all 3 fuel types (No \$300,000 cap) \$

*** For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average daily gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter _____, the average tax imposed. Multiply the estimated average daily gallons (Column 2) by _____ to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated daily gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table C Pollutants

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3				Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
		Coastal Protection Tax Rate	Water Quality Tax Rate	Inland Protection Tax Rate	Total Tax Rate			
Diesel, Gasoline, Gasohol, and other Pollutants		0.000476	0.00119	0.019048	\$0.020714	\$	3	\$
Asphalt Oil, Chlorine, Pesticides, Petrochemicals, and Residual Oils #5 and #6		0.000476	0.00119		\$0.001666	\$	3	\$
Crude Oil		0.000476			\$0.000476	\$	3	\$
Perchloroethylene			5.00		\$5.00	\$	3	\$
Motor Oil and other Lubricants			0.025		\$0.025	\$	3	\$
Solvents			0.059		\$0.059	\$	3	\$
Ammonia		0.000476	0.000476		\$0.000952	\$	3	\$
Total Subject to Pollutants Tax						\$	3	Total Pollutant Bond (\$300,000 cap) \$

See Rule 12B-5.400, F.A.C., *Producers and Importers of Pollutants*, and Form DR-904, *Pollutants Tax Return*, for definitions of pollutants subject to tax.

Note: Statutory rates for pollutants based upon barrels have been converted to a rate per gallon.

References

The following documents are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-156
Form DR-157
Form DR-157A
Form DR-157B
Form DR-904

Florida Fuel or Pollutants Tax Application
Fuel or Pollutants Tax Surety Bond
Assignment of Time Deposit
Fuel or Pollutants Tax Cash Bond
Pollutants Tax Return

Rule 12B-5.150, F.A.C.
Rule 12B-5.150, F.A.C.
Rule 12B-5.150, F.A.C.
Rule 12B-5.150, F.A.C.
Rule 12B-5.150, F.A.C.



Application for Air Carrier Fuel Tax License

You must complete this application with appropriate attachments and receive approval by the Florida Department of Revenue **before** engaging in or conducting business involving fuel in the State of Florida.

1. **Federal Employer Identification Number (FEIN)** FEIN -

2. **Business Name** _____ Phone No. _____

3. **Trade Name, D.B.A. or A.K.A.** _____ Fax No. _____

4. **Contact Person** _____ Phone No. _____ ext. _____

5. **Type and Legal Organization: (Please check only one)**

A) Corporation (check one): C Corp S Corp

If corporation, check all boxes that apply:

Publicly Held Corporation Privately Held Corporation Wholly Owned Subsidiary of a Publicly Held Corporation

B) Partnership (check one): General Limited Joint Venture

C) Limited Liability Company (check one): Single Member Multi-member

D) Individual/Sole Proprietorship

E) Business Trust

F) Governmental Agency

6. **Principal Business Location Address** (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____

7. **Do you receive tax-free aviation fuel under U.S. Customs bond?** Yes No

If yes, enter the number of gallons received each month _____

8. **Corporation Information**

A) License Applicant: If filing as a corporation, list your state of incorporation: _____

List other states where your corporation has operated or is operating: _____

B) Parent Corporation (if applicable) Parent Corporation FEIN -

Parent Corporation Name _____

Parent Corporation Address _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license

9. **Personnel/Partner Information:** Full name, social security number (SSN), FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (You may make copies of this page if additional space is needed.)

A) Name _____ **SSN** - - (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
 Corporate or Business Title _____ Interest/Ownership _____ %

B) Name _____ **SSN** - - (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
 Corporate or Business Title _____ Interest/Ownership _____ %

C) Name _____ **SSN** - - (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____
 Corporate or Business Title _____ Interest/Ownership _____ %

D) Name _____ **SSN** - - (Individual)
 Home Address _____ **FEIN** - (Business)
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____ Phone No. _____ Ext. _____

Note: Social security numbers (SSNs) 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, 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/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear that I am duly authorized to make the foregoing application and that the application, including all attachments, represent the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Under penalties of perjury, I declare that I have read the foregoing Application, including all attachments, and that the facts stated in it are true to the best of my knowledge and belief.

Signature of Applicant

WARNING:

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

Who must register?

A commercial air carrier that operates in Florida must apply to the Department of Revenue for an air carrier fuel tax license. To obtain a license, the applicant must complete an *Application for Air Carrier Fuel Tax License* (Form DR-176) and furnish all documentation that the Department may require. The license must be renewed annually.

How much is the registration fee?

No fee is required.

Where do I send the application?

Mail this application and the applicable surety bond(s) to:

Account Management / Fuel Unit MS 1-5730
Florida Department of Revenue
5050 W. Tennessee St.
Tallahassee FL 32399-0160

How and when do I report the tax?

Once you have registered to collect and/or report aviation fuel tax, you will receive a monthly *Florida Air Carrier Fuel Tax Return* (Form DR-182). Taxes are due to the Department on the 1st day of the month following the collection period. Your return is late if delivered or postmarked after the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, state holiday, or federal holiday, your return must be postmarked or delivered to the Department by the next

business day. Penalty and interest may be due if your return is not postmarked by the 20th. **You must file a return even if no tax is due.**

If you make a tax payment using electronic funds transfer (EFT), transmit your payment before 5:00 p.m., ET, on the banking business day prior to the 20th.

When do I need to contact the Department of Revenue?

- To file this application.
- If your business moves.
- If you close your business.
- If you change or add a licensable business activity.
- If your contact person changes.

What are my Electronic Payment Obligations?

You will be required to submit your payment by Electronic Funds Transfer (EFT) if you pay more than \$20,000 in aviation tax between July 1 and June 30 of any given year. You may obtain additional information on electronic filing and/or enroll for EFT on the Department's website at: **floridarevenue.com**.

Contact Information

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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

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

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE

TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND NATURAL GAS FUEL

AMENDING RULES 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, 12B-5.300, and 12B-5.400

SUMMARY OF PROPOSED RULE

Rules 12B-5.050, 12B-5.060, 12B-5.080, and 12B-5.400, F.A.C., are amended to adjust the maximum bond amount in the rules to match the statutory changes in Sections 14 and 16, Chapter 2020-10, L.O.F.

Rule 12B-5.140, F.A.C., is amended to adjust the penalty amount for violations of the provisions for marking dyed diesel fuel to reflect the statutory change.

Rule 12B-5.150, F.A.C., is amended to include revisions to forms currently used to administer fuel taxes, including the removal of notarization statements, and removal of the bond requirement for alternative fuel, which is no longer required. A new form is added to calculate the additional bond due for taxpayers whose current bond is less than three months of tax liability.

Rule 12B-5.300, F.A.C., is amended to update the reduction of the aviation fuel tax, provide the calculation method for the additional refund amount for qualified air carriers, and remove the expired provisions regarding the sale of aviation fuel to certain commercial air carriers.

Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Sections 14 and 16, Chapter 2020-10, L.O.F., increased the maximum bond amount required for each terminal supplier, exporter, producer/importer of pollutants, or wholesaler, except a municipality, county, school board, state agency, federal agency, or special district which is licensed under Part I of Chapter 206, F.S., from \$100,000 to \$300,000 effective July 1, 2020. Section 15, Chapter 2020-10, L.O.F., amended the penalty amount

assessed against any person who fails to provide or post the required notice regarding dyed diesel fuel pursuant to s. 206.8741, F.S. The purpose of the proposed amendments is to update Rules 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, and 12B-5.400 to reflect these statutory changes.

The purpose of additional proposed revisions to Rule 12B-5.150 incorporate changes to forms regarding notarization requirements.

The purpose of revisions to Rule 12B-5.300, F.A.C., is to incorporate the 2018 reduction of aviation fuel tax from 6.9 cents per gallon to 4.27 cents per gallon, as well as the additional refund amount allowed for qualified air carriers. Revisions to the rule remove provisions which expired July 1, 2019, pursuant to Section 6 of Chapter 2016-220, L.O.F.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 26, 2020 (Vol. 46, No. 167, pp. 3388-3389), to advise the public of the proposed changes to Rules 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, 12B-5.300, and 12B-5.400, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

September 22, 2020

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 22, 2020, and approved the publication of the Notice of Proposed Rule for changes to Rules 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, 12B-5.300, and 12B-5.400, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public

hearing was published in the *Florida Administrative Register* on September 15, 2020 (Vol. 46, No. 180, pp. 3793-3794).

Notice of Proposed Rule

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-1.001: Specific Exemptions

12A-1.007: Aircraft, Boats, Mobile Homes, and Motor Vehicles

12A-1.0071: Boats Temporarily Docked in Florida

12A-1.043: Manufacturing

12A-1.0641: Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing Purposes

12A-1.097: Public Use Forms

12A-1.104: Sales of Property to be Transported to a Cooperating State

PURPOSE AND EFFECT: The purpose of the proposed amendments is to remove notarization requirements, except when a notarized statement to claim an exemption is required by statute, and to remove obsolete language from rules and forms used in the administration of sales tax.

SUMMARY: Rules 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, and 12A-1.104, F.A.C., are amended to remove the notarization statements in suggested affidavits and certificates of exemption.

Rule 12A-1.097, F.A.C., is amended to adopt, by reference, revisions to five forms currently used to administer sales and use tax. Revisions to Form DR-1N (Registering Your Business) specify that for businesses with multiple locations, one application for each business entity is required for reemployment tax registration purposes. Revisions to Form DR-7N (Instructions for Consolidated Sales and Use Tax Return); Form DR-15N (Instructions for DR-15 Sales and Use Tax Returns); and Form DR-15EZN (Instructions for DR-15EZ Sales and Use Tax Returns) remove references to the nonprofit association SCORE. Revisions to Form DR-123 (Partial Exemption for Motor Vehicle Sold to Resident of Another State: Affidavit) include the removal of obsolete language and the amendment of the notarization statement contained in the form. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1), 212.0515(7), 212.052(5), 212.06(3)(b)2., 212.07(1)(b), 212.08, 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18, 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7), 1002.40(16), F.S.

LAW IMPLEMENTED: 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.052, 212.054, 212.055, 212.06, 212.0601, 212.0606, 212.07, 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12, 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.255(2), (3), 213.29, 213.35, 213.37, 213.755, 215.26, 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 681.104, 1002.40(13), F.S.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.001 Specific Exemptions.

(1) Art sold to ~~or~~ ~~or~~ used by an educational institution.

(a) through (b) No change

(c) The following is a suggested format of the affidavit to be provided by the purchaser or the authorized agent to the vendor of the work of art:

AFFIDAVIT FOR EXEMPTION OF A WORK
OF ART TO BE DONATED OR LOANED TO
AN EDUCATIONAL INSTITUTION

STATE OF FLORIDA

COUNTY OF _____

~~Personally appears the below named affiant, who being duly sworn, deposes and says:~~

~~1-~~ I, the undersigned, claim exemption under Section 212.08(7)(cc), F.S., from Florida sales and use tax on the work(s) of art, described below, purchased in Florida or imported into Florida exclusively for the purpose of being (check one)

~~a-~~ a- donated to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S.

~~b-~~ b- loaned to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S.

~~2-~~ If a donation, title to the work(s) of art is being or will be transferred to the educational institution, and at the time of transfer, I will submit to the Department an affidavit evidencing the transfer of title.

~~3-~~ If a loan:

~~a-~~ a- The work(s) of art will be loaned to the educational institution or placed in storage in preparation for loan within 90 days after it was purchased in or imported into Florida. If placed in storage, it will not be displayed until such time as it is delivered to an educational institution.

~~b-~~ b- I have entered into a written agreement with the educational institution providing for a loan of the work(s) of art and making the work(s) of art available to the educational institution for display for a term of not less than 10 years, or will do so before the transfer of possession of the work(s) of art to the educational institution occurs. A copy of the loan agreement will be provided to the Florida Department of Revenue at the time that the agreement is executed.

~~c-~~ c- I understand that the exemption provided in Section 212.08(7)(cc), F.S., is allowed during the period of time in which the work(s) of art is in the possession of the educational institution. ~~and~~

~~d-~~ d- I understand that tax based upon the sales price as stated below will become due and payable at the time the provisions of Section 212.08(7)(cc), F.S., are no longer met, and the statute of limitations as provided in Section 95.091, F.S., will begin to run at that time. However, if I donate the work(s) of art to an educational institution after the loan ceases, no tax be due.

~~4-~~ A signed copy of this affidavit is being forwarded to the Florida Department of Revenue at the time the original is given to the seller of the work(s) of art.

Name of Purchaser _____
Purchaser's Permanent Address _____ (Street)

(City) _____ (State)

Name of Seller _____
Seller's Permanent Address _____ (Street)

(City) _____ (State)

DESCRIPTION OF WORK(S) OF ART _____

Sales Price _____ Date of Sale _____
Name of Educational Institution _____
Institution's Address _____ (Street)

(City) _____ (State)

Educational Institution's Florida Consumer's Certificate of Exemption Number _____

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated in it alleged are true to the best of my knowledge and belief.

(Signature of Purchaser or Authorized Agent)

Sworn to and subscribed before me this ____ day of
____ (Month), ____ (Year).

Notary Public, State of Florida

My commission expires: _____

NOTARY SEAL

Personally known ()

Produced Identification () Type: _____

Original to be retained by the seller and made part of the seller's records.

1st Copy to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800, Compliance Determination Campaigns, P.O. Box 6417, Tallahassee, Florida 32314-6417.

2nd copy: Purchaser's copy.

(d) The following is a suggested format of an affidavit of transfer of title to be provided by the purchaser or the authorized agent to the educational institution, as defined in Section 212.08(7)(cc)8., F.S., upon donation of a work of art to that institution:

AFFIDAVIT TRANSFERRING TITLE ~~OF~~ A WORK
OF ART TO AN EDUCATIONAL INSTITUTION

STATE OF FLORIDA

COUNTY OF _____

Personally appears the below named affiant, who being duly sworn, deposes and says:

1- I, the undersigned, claim exemption under Section 212.08(7)(cc), F.S., from Florida sales and use tax on the work(s) of art, described below, ~~that was~~ purchased in Florida or imported into Florida for the exclusive purpose of being donated to _____, an educational institution as defined in Section 212.08(7)(cc)8., F.S. A copy of the affidavit provided to the vendor of the work(s) of art at the time of purchase is attached.

2- Title to the work(s) of art has been, or is being, transferred to the educational institution, effective _____ (date; no later than the date of this affidavit). Copies of any other documents evidencing the transfer of title to the educational institution are attached to this affidavit and are being forwarded to the Florida Department of Revenue with the affidavit.

3- A signed copy of this affidavit is being forwarded to the Florida Department of Revenue at the time the original is given to the educational institution.

Name of Transferor _____

Transferor's Permanent Address _____ (Street)
_____ (City) _____ (State)

DESCRIPTION OF WORK(S) OF ART _____

Date Purchased _____

Name and Address of Person from Whom Purchased _____

Name of Educational Institution _____

Institution's Address _____ (Street)
_____ (City) _____ (State)

Educational Institution's Florida Consumer's Certificate of Exemption Number _____

Under the penalties of perjury, I declare that I have read the foregoing affidavit, including all attachments, and the facts stated in it alleged are true to the best of my knowledge and belief.

(Signature of Transferor)

Sworn to and subscribed before me this ____ day of
____ (Month), ____ (Year).

Notary Public, State of Florida

My commission expires: _____

NOTARY SEAL

Personally known ()

Produced identification () Type: _____

Original to be retained by the educational institution and made part of that institution's records.
1st Copy to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800,
~~Compliance Determination Campaigns~~, P.O. Box 6417, Tallahassee, Florida 32314-6417.

2nd copy: Donor's copy.

(e) through (h) No change

(i) Documents and notifications required to be provided to the Department should be mailed to the following address:

Florida Department of Revenue
General Tax Administration MS 1-2800
~~Compliance Determination Campaigns~~
P.O. Box 6417
Tallahassee, Florida 32314-6417

(2) through (6) No change

*Rulemaking Authority 212.08(7)(h)2., (cc)3., 5., 212.18(2), 213.06(1) FS. Law Implemented ~~92-525(1)(b),~~
~~212.02(10), (12), (16), (20), (21),~~ 212.05, 212.08(6), (7)(f), (h), (q), (v), (x), (cc), 212.085, 213.255(2), (3), 213.37,
215.26, ~~403-715~~ FS. History—New 1-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 12-11-74, 5-27-75, 10-21-
75, 9-7-78, 9-28-78, 10-18-78, 9-16-79, 2-3-80, 6-3-80, 7-7-80, 10-29-81, 12-3-81, 12-31-81, 7-20-82, 11-15-82,
10-13-83, 4-12-84, Formerly 12A-1.01, Amended 7-9-86, 1-2-89, 12-1-89, 7-7-92, 9-14-93, 5-18-94, 12-13-94, 3-
20-96, 4-2-00, 6-28-00, 6-19-01, 10-2-01(1), (2), 10-2-01(2)-(7), 10-2-01(3)-(7), 8-1-02, 6-4-08, XX-XX-XX.*

12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.

(1) through (5) No change

(6) Sales of Aircraft, Boats, Mobile Homes, Motor Vehicles, or Other Vehicles to a Nonresident Dealer for Resale Outside Florida.

(a) If delivery of any aircraft, boat, mobile home, motor vehicle, or other vehicle is made in Florida to a nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealer who does not hold a Florida certificate of registration as an aircraft, boat, mobile home, motor vehicle, or other vehicle dealer, it is taxable unless the nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealer furnishes the seller an exemption certificate ~~a notarized statement~~ that the aircraft, boat, mobile home, motor vehicle, or other vehicle will be transported outside of Florida by the dealer for resale and no other purpose. The burden of obtaining this evidential matter rests with the seller, who must retain the documentation to support the exempt sale.

(b) The following is a suggested statement to be used by nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealers when purchasing any aircraft, boat, mobile home, motor vehicle, or other vehicle of a class or type required to be registered, licensed, titled, or documented in this state or by the United States Government which will be transported outside of Florida for resale and no other purpose.

SUGGESTED EXEMPTION CERTIFICATE AFFIDAVIT FORM:

PURCHASE OF AIRCRAFT, BOAT, MOBILE HOME, MOTOR VEHICLE, OR OTHER VEHICLE BY NONRESIDENT DEALER FOR RESALE OUTSIDE FLORIDA

DATE _____ Florida Dealer: _____
Address: _____ (Street) _____ (City) _____ (State)

Sales Tax No. _____
Nonresident Dealer-buyer: _____
Address: _____ (Street) _____ (City) _____ (State)

Sales Tax No. _____
License No. _____

Passport or Visa Number: _____

Description of each aircraft, boat, mobile home, motor vehicle, or other vehicle sold, including make, model, identification number, and selling price, sold for purposes of resale to the nonresident dealer indicated below:

STATE OF FLORIDA

County of _____

Before me, the undersigned, personally appeared the individual whose name and address is shown below, who certified that he is authorized to execute this document for the nonresident aircraft, boat, mobile home, motor vehicle, or other vehicle dealer named above; that the The aircraft, boat, mobile home, motor vehicle, or other vehicle identified above listed herein will be transported outside Florida for resale and for no other purpose. I am ;

~~and that the purchaser is licensed and registered as an aircraft, boat, mobile home, motor vehicle, or other vehicle dealer in the state or country and at the address shown above.~~

Under penalties of perjury, I declare that I have read the foregoing certificate and the facts stated are true to the best of my knowledge and belief.

Sworn and subscribed to before me this _____ day of _____, 19____.

Signature of Nonresident Dealer _____
Address of Nonresident Dealer _____ (Street)
_____ (City) _____ (State)

~~NOTARY PUBLIC, STATE OF FLORIDA
NOTARY SEAL~~

~~My commission expires: _____~~

~~Personally known []~~

~~Produced Identification [] Type: _____~~

(7) Aircraft, Boats, Mobile Homes, Motor Vehicles, or Other Vehicles Delivered to Purchaser Outside Florida.

(a) An aircraft, boat, mobile home, motor vehicle, or other vehicle may be sold tax exempt to a purchaser if delivery is accepted outside the State of Florida and an exemption certificate, ~~provided a notarized statement~~ is executed by ~~the seller~~ and buyer. The burden of obtaining this evidential matter rests with the seller, who must retain the proper documentation to support the exempt sale.

(b) The following is a suggested statement to be used by a Florida dealer when making sales of aircraft, boats, mobile homes, motor vehicles, or other vehicles which are delivered outside this state.

SUGGESTED EXEMPTION CERTIFICATE AFFIDAVIT FOR ACCEPTANCE OF DELIVERY OF AIRCRAFT, BOAT, MOBILE HOME, MOTOR VEHICLE, OR OTHER VEHICLE OUTSIDE FLORIDA

Date _____

Dealer or Seller:

Name _____

Address _____ (Street) _____ (City) _____ (State)

Purchaser:

Name _____

Address _____ (Street) _____ (City) _____ (State)

Description of each aircraft, boat, mobile home, or motor vehicle sold, including make, model, identification number, and purchase price: _____

State of _____

County of _____

~~Before me, the undersigned, personally appeared the individuals whose names and addresses are shown above, and after being duly sworn certified that they are the seller and the purchaser of the aircraft, boat, mobile home, motor vehicle, or other vehicle described above, that The delivery of the aircraft, boat, mobile home, motor vehicle, or other vehicle identified above was accepted outside Florida; and that ~~the aircraft, boat, mobile home, motor vehicle, or other vehicle listed hereon~~ will not be used in Florida under conditions which will subject said aircraft, boat, mobile home, motor vehicle, or other vehicle to ~~the~~ Florida sales and ~~or~~ use tax.~~

Under penalties of perjury, I declare that I have read the foregoing certificate and the facts stated are true to the best of my knowledge and belief.

~~Seller~~

Signature of Purchaser _____

~~NOTARY PUBLIC, STATE OF FLORIDA~~

~~NOTARY SEAL~~

~~My commission expires: _____~~

~~Personally known []~~

~~Produced Identification [] Type: _____~~

(8) Motor Vehicles.

(a) The sale in this state by a motor vehicle dealer of a new or used motor vehicle to a resident of another state of the United States is taxable in an amount equal to the sales tax which would be imposed on such sale in the purchaser's state of residence. A list of the sales tax rates applicable in other states and the District of Columbia is

available, without cost, by one or more of the following methods: 1) writing Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 2) ~~visiting any local Department of Revenue Service Center to personally obtain a copy;~~ or, 3) calling the Forms Request Line during regular office hours at (850)488-6800; or, 3) 4) downloading selected forms from the Department's website at ~~www.floridarevenue.com/forms~~. However, such tax shall not exceed the tax that would otherwise be imposed by Chapter 212, F.S. At the time of the sale the purchaser shall execute a notarized statement of his or her intent to license the vehicle in his or her state of residence within 10 days from the date of purchase and:

- 1. through 4. No change
- (b) through (i) No change
- (j) 1. through 3. No change

4. The compiled price list is updated at intervals dependent upon the class of vehicle by Maclean Hunter Market Reporters, Inc., and the most recent version is applicable. For information regarding the compiled price list, contact the Florida Department of Revenue, Compliance Determination-Campaigns, at (850)617-8594 and, for the hearing or speech impaired, TDD at ~~1(800)DOR-TDD~~ 1(800)367-8331). A written request may be mailed to the following address:

Florida Department of Revenue
General Tax Administration MS 1-2800
~~Compliance Determination Campaigns~~
P.O. Box 6417
Tallahassee, Florida 32314-6417.

- (k) through (m) No change
- (9) Boats.
- (a) Effective September 1, 1992:

1. No change

2. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

AFFIDAVIT FOR EXEMPTION OF BOAT SOLD FOR REMOVAL
FROM THE STATE OF FLORIDA BY A NONRESIDENT PURCHASER

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT

Personally appears the below named affiant, who being duly sworn, deposes and says:

I, the undersigned, hereby affirm that:

- ~~1-~~ I have read the Florida Department of Revenue subsection 12A-1.007(9), F.A.C., and Section 212.05, F.S.; and,
- ~~2-~~ I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the boat designated below; and,
- ~~3-~~ I am not engaged in Florida in any employment, trade, business, or profession in which the designated boat will be used in Florida; and,
- ~~4-~~ I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,
- ~~5-~~ I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.
- ~~6-~~ I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the boat herein identified and described was licensed, registered, or documented outside Florida.
- ~~7-~~ I hereby agree to provide the Florida Department of Revenue within 30 days of the boat departing Florida invoices for fuel, dockage charges, or repairs issued by out-of-state vendors or suppliers, or other documentary evidence which specifically identify the boat herein described, including the hull I.D. number.
- ~~8-~~ I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat designated below for the following reason:

() Boat will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.

() Boat is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days (excluding tolled days) after completion of the repairs or alterations consistent with Section 212.05, F.S.

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street) _____ (City) _____ (State/Country)

Purchaser's Telephone Number () _____

Name of Selling Dealer _____

Address of Selling Dealer _____ (Street) _____ (City) _____ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number _____

Selling Dealer's Telephone Number () _____

Date of Sale _____ (Month) _____ (Day) _____ (Year)

DESCRIPTION OF BOAT

Make _____ Model _____ Year _____ Hull No. _____ () New () Used

Name of Vessel _____

State/Country Registration and/or Coast Guard Documentation Number _____

Sales Price _____ Trade-In Allowance _____ Net Amount Paid _____

Under the penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated ~~alleged~~ are true to the best of my knowledge and belief.

(Signature of Purchaser)

Sworn to and
subscribed before me
this _____ day of
_____, 19____.

Notary Public, State of Florida

My commission expires: _____

NOTARY SEAL

Personally known []

Produced Identification [] Type: _____

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800, Compliance Determination Campaigns, P.O. Box 6417, Tallahassee, Florida 32314-6417.

1st copy to be retained by the dealer and made part of the dealer's records.

2nd copy: Purchaser's copy.

3. through 5. No change

6. Documents, as required in this paragraph to be provided to the Department, shall be mailed to the following address:

Florida Department of Revenue
General Tax Administration MS 1-2800
~~Compliance Determination Campaigns~~
P.O. Box 6417
Tallahassee, Florida 32314-6417.

(b) through (e) No change

(10) Aircraft.

(a) No change

(b)1. No change

2. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

AFFIDAVIT FOR EXEMPTION OF AIRCRAFT SOLD FOR REMOVAL FROM
THE STATE OF FLORIDA BY THE NONRESIDENT PURCHASER

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT

~~Personally appears the below named affiant, who being duly sworn, deposes and says:~~

I, the undersigned, hereby affirm that:

1- I have read the Florida Department of Revenue subsection 12A-1.007(10), F.A.C., and Section 212.05, F.S.; and,

2- I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the aircraft designated below; and,

~~3-~~ I am not engaged in Florida in any employment, trade, business, or profession in which the designated aircraft will be used in Florida; and,

~~4-~~ I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,

~~5-~~ I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.

6- I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the aircraft herein identified and described was licensed, registered, or documented outside Florida.

7- I hereby agree to provide the Florida Department of Revenue within 30 days of the aircraft departing Florida invoices for fuel, tie-down charges, or hangar charges issued by out-of-state vendors or suppliers, or other documentary evidence which specifically identify the aircraft herein described, including the FAA registration number.

8- I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the aircraft designated below for the following reason:

() Aircraft will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.

() Aircraft is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days after completion of the repairs or alterations consistent with Section 212.05, F.S.

Name of Purchaser _____

Purchaser's Permanent Address _____ (Street) _____ (City) _____ (State/Country)

Purchaser's Telephone Number () _____

Name of Selling Dealer _____

Address of Selling Dealer _____ (Street) _____ (City) _____ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number ____

Selling Dealer's Telephone No. () _____

Date of Sale _____ (Month) _____ (Day) _____ (Year)

DESCRIPTION OF AIRCRAFT

Make _____ Model _____ Year _____ Serial No. _____ () New () Used

Tail Number(s) _____

State/Country Registration and/or U.S. FAA Registration Number _____

Sales Price _____ Trade-In Allowance _____ Net Amount Paid _____

Under the penalties of perjury, I declare that I have read the foregoing affidavit, and the facts stated ~~alleged~~ are true to the best of my knowledge and belief.

(Signature of Purchaser)

~~Sworn to and~~

~~subscribed before me~~

this _____ day of

_____, 19____.

Notary Public, State of Florida

~~NOTARY SEAL~~

~~My commission expires: _____~~

~~Personally known []~~

~~Produced Identification [] Type: _____~~

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800, Compliance Determination Campaigns, P.O. Box 6417, Tallahassee, Florida 32314-6417.

1st copy to be retained by the dealer and made part of the dealer's records.

2nd copy: Purchaser's copy.

3. through 5. No change

6. Documents, as required in this paragraph to be provided to the Department, shall be mailed to the following address:

Florida Department of Revenue

General Tax Administration MS 1-2800

~~Compliance Determination Campaigns~~

P.O. Box 6417

Tallahassee, Florida 32314-6417

(c) No change

(d)1. No change

2. Equipment and parts installed on aircraft of foreign registry are subject to tax, unless the owner, owner's agent, or operator of the aircraft furnishes the dealer with an exemption certificate stating a notarized statement that the aircraft was brought to the United States for the purpose of having equipment and parts installed and that upon completion of such installation, the aircraft will depart under its own power from the continental United States. The burden of obtaining this evidential matter rests with the dealer installing the equipment and parts, who must retain the proper documentation to support the exemption.

3. The following is a suggested exemption certificate statement to be used by a Florida dealer when installing parts and equipment on any aircraft of foreign registry which aircraft will depart under its own power from the continental United States upon completion of such installation.

EXEMPTION CERTIFICATE AFFIDAVIT FOR PARTS AND EQUIPMENT INSTALLED ON AIRCRAFT OF FOREIGN REGISTRY

_____ (date)

To: _____ (dealer)

Make: _____

Model: _____

Serial Number: _____

Registration Number: _____

Country of Registration _____

I, _____, as owner, owner's agent, or operator of the above named aircraft certify said aircraft has been brought to the United States for the purpose of having repairs or maintenance performed and that upon completion of such repairs or maintenance, the aircraft will depart under its own power from the continental United States.

Owner: _____

Address: _____

Accepted by: _____ (Name of Dealer) for repair order(s)

No.(s) _____ by: _____

Under ~~the~~ penalties of perjury, I declare that I have _____ read the foregoing certificate, and the facts stated alleged are true to the best of my knowledge and belief.

Signature and Title of Owner, Owner's Agent, or Operator ~~owner's agent, or operator~~ of the above named aircraft

Sworn to and
subscribed before me
this _____ day of
_____, A. D.;
19 _____

Notary Public
State of Florida
(NOTARY SEAL)

Personally known []
Produced Identification [] Type: _____

My Commission

Expires

Note: This exemption certificate affidavit is valid for one entry/departure only.

(e) No change

(f)1. through 2. No change

3. The burden of proof of entitlement is on the person who claims the exemption provided in subparagraph 1.

To assure that a qualifying modification is recognized by the Executive Director or the Executive Director's designee in the responsible program as exempt, copies of the FAA supplemental type certificate and FAA Form 337 containing a description of the major change, signed by a holder of an FAA inspection authorization, should be retained in the records of the business that performed it, a copy retained by the purchaser of the major change, and another copy of that form should be mailed to:

Florida Department of Revenue
General Tax Administration MS 1-2800
~~Compliance Determination Campaigns~~
P.O. Box 6417
Tallahassee, Florida 32314-6417.

(g) through (j) No change

(11) through (28) No change

Rulemaking Authority 212.05(1), ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(2), (4), (10), (14), (15), (16), (19), (20)~~, 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (7), 212.08(5)(i), (7)(t), (aa), (ee), (10), (11), 212.12(2), (12), 213.255(2), (3), 213.35, 215.26(2), ~~681.102(13) (14), (20) (21)~~, 681.104 FS. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 8-1-02, 4-17-03, 4-17-03 9-28-04, 1-11-16, 1-8-19, XX-XX-XX.

12A-1.0071 Boats Temporarily Docked in Florida.

(1)(a) No change

(b)1. No change

2. The 20-day time period may be tolled only once within a calendar year when a boat is placed for the first time that year in the physical care, custody, and control of a registered repair facility, including the time spent on sea trials conducted by the facility; however, the owner may request and the Department is authorized to grant an additional tolling of the 20-day period for purposes of repairs that arise from a written guarantee given by the registered repair facility, when the guarantee covers only those repairs or modifications made during the first tolled period. All requests for additional tolling must be addressed to the Florida Department of Revenue, General Tax Administration MS 1-2800, Compliance Determination Campaigns, P.O. Box 6417, Tallahassee, Florida 32314-6417. All requests for the additional tolling period must be in writing, setting out the boat owner's name; the boat's description, which includes the name, make, model, year, serial number, and hull identification number of the boat; the trade name and mailing address of the registered repair facility; and the registered repair facility's dealer's certificate of registration number assigned by the Department. The Department will notify the dealer in writing of its determination of the request for the additional tolling period, and will grant the additional tolling, if the documentation provided is complete and guarantees to cover only the repairs or modifications made during the first tolled period. Additionally, a copy of the written guarantee required in this subsection shall be maintained as a part of the repair facility's records for at least 5 years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

(c)1. No change

2. The following is a suggested format for an affidavit to be retained by the dealer and made a part of the dealer's records when a boat is placed by a nonresident owner in a facility, registered with the Department of Revenue, for repairs, alterations, refitting, or modifications:

~~EXEMPTION AFFIDAVIT FOR BOATS PLACED IN A REGISTERED REPAIR FACILITY AFFIDAVIT~~
STATE OF FLORIDA
COUNTY OF _____

~~Personally appears the below named affiant, who being duly sworn, deposes and says I, the undersigned, affirm~~
that the hereinafter described boat is under the below repair facility's its care, custody, and control for repairs, alterations, refitting, or modifications, and that the owner does not use the boat while in this facility.

NAME OF REPAIR FACILITY: _____

ADDRESS OF REPAIR FACILITY: _____ (Street)
_____ (City) _____ (State)

REPAIR FACILITY'S SALES & USE TAX REGISTRATION NUMBER: _____

DATE BOAT PLACED IN REPAIR FACILITY FOR REPAIRS, ALTERATIONS, REFITTING, OR MODIFICATIONS: _____ (Month) (Day) (Year)

NAME OF BOAT OWNER: _____

BOAT OWNER'S PERMANENT ADDRESS: _____ (Street)
_____ (City) _____ (State)

DESCRIPTION OF BOAT

Name of Boat _____ Make _____ Model _____ Year _____

Serial Number _____ Hull I.D. Number _____

DESCRIPTION OF REPAIRS, ALTERATIONS, REFITTING, OR MODIFICATIONS TO BE MADE

Under penalties of perjury, I declare that I have read the foregoing affidavit and the facts stated are true to the best of my knowledge and belief.

Signature of Dealer Affiant: _____ (Signature of Dealer)

Sworn to and subscribed before me this _____ day of _____ 19____.

(Notary Public, State of Florida)

My commission expires: _____

NOTARY SEAL

Personally known

Produced Identification Type: _____

Under ~~the~~ penalties of perjury, I declare that I have not used the above described boat while it was in the care, custody, and control of the repair facility.

Signature of Boat Owner

Date

The repairs, alterations, refitting, or modifications to the above described boat are completed and the boat was released:

_____ (Month) (Day) (Year)

Signature of Dealer

Date

3. The following is a suggested format for a certification to be retained by the dealer and made a part of the dealer's records when a sea trial is conducted by the facility on a boat, placed by a nonresident owner in a facility, registered with the Department of Revenue, for repairs, alterations, refitting, or modifications:

SEA TRIALS OF BOATS PLACED IN A REGISTERED REPAIR FACILITY

NAME OF THE REPAIR FACILITY: _____

ADDRESS OF REPAIR FACILITY: _____ (Street)
_____ (City) _____ (State)

REPAIR FACILITY'S SALES & USE TAX REGISTRATION NUMBER: _____

DATE BOAT PLACED IN REPAIR FACILITY FOR REPAIRS, ALTERATIONS, REFITTING, OR MODIFICATIONS: _____ (Month) (Day) (Year)

NAME OF BOAT OWNER: _____

BOAT OWNER'S PERMANENT ADDRESS: _____ (Street)
_____ (City) _____ (State)

DESCRIPTION OF BOAT

Name of Boat _____ Make _____ Model _____ Year _____

Serial Number _____ Hull I.D. Number _____

DESCRIPTION OF REPAIRS, ALTERATIONS, REFITTING, MODIFICATIONS, OR SEAWORTHINESS TO BE TESTED, INCLUDING THE TIME REQUIRED TO PERFORM SEA TRIAL:

Under ~~the~~ penalties of perjury, I declare that the sea trial, as specified above, is necessary to test the repairs, alterations, refitting, modifications, or seaworthiness of the vessel specified, and that I have not used or permitted any use of the above described vessel for purposes other than those specified above.

(Signature of Boat Owner)

(Title)

(Date)

(Signature of Dealer)

(Title)

(Date)

The testing of the repairs, alterations, refitting, ~~or~~ modifications, or seaworthiness of the above described vessel was performed during the following time period, and we affirm the length and scope of the voyage were reasonably necessary to test the repairs or modifications:

Beginning:

(Month) / _____
(Day)

(Year) / _____
(Time)

Ending:

(Month) / _____
(Day)

(Year) / _____
(Time)

(Signature of Boat Owner)

(Date)

(Signature of Dealer)

(Date)

(d) through (f) No change

(2) through (3) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(25), 212.05(1), 212.06(8), (12), 212.08(7)(t), 213.37 FS. History—New 12-8-87, Amended 8-10-92, 3-17-93, 5-18-94, 3-20-96, 3-25-20, XX-XX-XX.

12A-1.043 Manufacturing.

(1) through (5) No change

(6)(a) through (c) No change

(d)1. Materials and labor may be purchased tax-exempt when the purchaser extends an exemption certificate to the vendor or supplier certifying that the materials and labor will be used directly and solely for research or development purposes, as provided in Section 212.052, F.S.

2. The following is a suggested format for an exemption certificate for purchases of materials and labor:

EXEMPTION CERTIFICATE
ITEMS OF TANGIBLE PERSONAL PROPERTY AND LABOR
USED IN RESEARCH OR DEVELOPMENT

This is to certify that purchases of tangible personal property or labor on or after _____ (date) from _____ (Selling Dealer's Business Name) will be directly and solely used in research or development activities, as provided in Section 212.052, F.S. These research or development activities are located at:

(Street)

(City and State)

I understand that if I fraudulently issue this certificate to evade the payment of tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in Section 775.082, 775.083, or 775.084, F.S.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true to the best of my knowledge and belief.

Purchaser's Name (Print or Type)

Purchaser's Address

Signature and Title

Florida Sales and Use Tax Number (if applicable)

Date

Federal Employer's Identification Number
(if applicable)

(e)1. Machinery and equipment, including materials and labor used in the self-fabrication of machinery and equipment, may be purchased or leased tax-exempt when the purchaser extends an affidavit to the vendor or supplier stating that the item(s) will be used predominantly for research or development purposes, as provided in Section 212.08(18), F.S.

2. The following is a suggested format of an affidavit to be provided to the selling dealer or lessor:

AFFIDAVIT
MACHINERY AND EQUIPMENT USED IN RESEARCH OR DEVELOPMENT

I, the undersigned individual, hereby ~~declare swear and affirm~~ that the purchase(s) or lease(s) of machinery and equipment, including materials and labor used in the self-fabrication of machinery and equipment, on or after _____ (date) from _____ (Selling Dealer's Business Name), will be used predominantly in research or development activities, as provided in Section 212.08(18), F.S.
These research or development activities are located at:

(Street)

(City and State)

I understand that if I fraudulently issue this affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and be subject to conviction of a third degree felony.

Under the penalties of perjury, I ~~declare swear or affirm~~ that I have read the foregoing affidavit and that the facts stated in it herein are true to the best of my knowledge and belief.

Purchaser's Name (Print or Type)

Signature and Title

Date

Sworn to and subscribed before me this ____ day of _____, 20__

BY _____

(name of person making statement).

Personally Known: _____

Or Produced Identification: _____

Type of Identification Produced: _____

Signature of Notary

(Print, Type, or Stamp Commissioned Name of Notary)

(f) through (g) No change

Rulemaking Authority 212.052(5), 212.08(18)(c), 212.18(2), 213.06(1) FS. Law Implemented 212.02(4), (7), 212.052, 212.06(1), 212.08(18), 212.085, 212.12(12), ~~366.051~~ FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 1-19-74, 12-26-83, Formerly 12A-1.43, Amended 1-2-89, 2-28-90, 3-20-96, 7-27-99, 10-2-01, 9-15-08, XX-XX-XX.

12A-1.0641 Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing Purposes.

(1) through (3) No change

(4) Claiming the exemption at the time of purchase of a vessel.

(a) through (c) No change

(d) The following is a suggested format of an affidavit to be executed at the time of purchase by the owner or the owner's agent or representative to the dealer selling or leasing the vessel:

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT
VESSELS USED TO TRANSPORT PERSONS OR PROPERTY
FOR HIRE IN INTERSTATE OR FOREIGN COMMERCE
OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, hereby ~~declare swear or affirm~~ that I am the purchaser ~~Purchaser~~ or the purchaser's agent or representative authorized to act for the ~~purchaser Purchaser~~ in the purchase of the vessel described below.

The option checked below applies to this purchase:

() The vessel will be used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel will not operate in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax.

() The vessel will be used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. The ~~purchaser~~ ~~Purchaser~~ holds a valid Sales and Use Tax Direct Pay Permit issued by the Florida Department of Revenue and must pay tax imposed under Section 212.08(8), F.S., at the rate of ___% of the sales price of the vessel directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the designated vessel and is delinquent on the 21st day of that month.

DESCRIPTION OF VESSEL: _____

NAME OF VESSEL: _____

STATE REGISTRATION NUMBER: _____

COAST GUARD DOCUMENTATION NUMBER: _____

MAKE: _____ MODEL: _____

YEAR: _____ SERIAL NUMBER: _____

SALES PRICE OF DESIGNATED VESSEL: _____

NAME OF SELLING DEALER: _____

SELLING DEALER'S ADDRESS: _____

SELLING DEALER'S SALES TAX NO.: _____

NAME OF VESSEL OWNER: _____

NAME OF PURCHASER: _____

PURCHASER'S TITLE OR DESIGNATION: _____

VESSEL OWNER'S SALES TAX NO.: _____

I understand that if I fraudulently issue this ~~affidavit~~ ~~Affidavit~~ to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I ~~declare~~ ~~swear~~ ~~or~~ ~~affirm~~ that I have read the foregoing ~~affidavit~~ ~~Affidavit~~ and that the facts stated ~~in it~~ ~~herein~~ are true to the best of my knowledge and belief.

SIGNATURE OF PURCHASER OR PURCHASER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this _____ day of _____, 20____ BY _____ (name of person making statement).

Personally Known: _____

Or Produced Identification: _____ Signature of Notary

Type of Identification Produced: _____

(Print, Type, or Stamp Commissioned Name of Notary)

(5) Parts and other items used on vessels.

(a) through (d) No change

(e) The vessel owner, operator, or the owner's agent or representative is required to execute an affidavit to the selling dealer to purchase, lease, or rent vessel parts and other items subject to the partial exemption tax-exempt at the time of purchase. The owner is required to pay tax on vessel parts and other qualified items based on the owner's mileage apportionment factor directly to the Department. The following is a suggested format of the affidavit:

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT

VESSEL PARTS AND ITEMS APPROPRIATE TO CARRY OUT THE PURPOSE FOR WHICH A VESSEL IS DESIGNED, EQUIPPED, AND USED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, hereby ~~declare swear or affirm~~ that I am the ~~owner~~ Owner, the operator, or the owner's agent or representative authorized to act for the ~~owner~~ Owner in the purchase of the items used on the vessel, _____, Home Port of _____.

I hereby ~~declare swear or affirm~~ that the named vessel is used to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes and the items purchased from the ~~seller~~ Seller listed on INVOICE NO(S). _____ will be used exclusively on the named vessel and are appropriate to carry out the purpose for which the vessel is designed, equipped, and used.

I hereby ~~declare swear or affirm~~ that: (The option checked below applies to this purchase.)

() The items purchased will be used exclusively on the named vessel in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel will not be operated in or on the canals or waterways, or within the territorial waters, of Florida. The items purchased are not subject to Florida sales tax.

() The items purchased will be used exclusively on the named vessel in both non-Florida waters and in Florida territorial waters. The ~~owner~~ Owner holds a valid Sales and Use Tax Direct Pay Permit issued by the Florida Department of Revenue and must pay tax imposed under Section 212.08(8), F.S., at the rate of _____% of the sales price of the vessel parts and items directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the designated vessel parts and items and is delinquent on the 21st day of that month.

I understand that if I fraudulently issue this ~~affidavit~~ Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I ~~declare swear or affirm~~ that I have read the foregoing ~~affidavit~~ Affidavit and that the facts stated in it herein are true to the best of my knowledge and belief.

SIGNATURE OF VESSEL OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this _____ day of _____, 20____ BY _____ (name of person making statement).

Personally Known: _____

Or Produced Identification: _____ Signature of Notary

Type of Identification Produced: _____

(Print, Type, or Stamp Commissioned Name of Notary)

(6) Dyed ~~diesel~~ diesel fuel used in interstate or foreign commerce or for commercial fishing purposes.

(a)1. through 2. No change

3. To purchase dyed diesel fuel exempt from sales tax at the time of purchase, the purchaser is required to provide an exemption certificate to the selling dealer declaring that the fuel will be used exclusively in equipment or a vessel for commercial fishing or aquacultural purposes. The following is a suggested format of a certificate:

EXEMPTION CERTIFICATE
DYED DIESEL FUEL USED EXCLUSIVELY FOR
COMMERCIAL FISHING OR AQUACULTURAL PURPOSES

I certify that dyed diesel fuel placed in the storage tank of a vessel or equipment on or after _____ (Date) from _____ (Selling Vendor's Name) will be used exclusively in equipment or a vessel for commercial fishing or aquacultural purposes.

I understand that if I use the purchased dyed diesel fuel for any nonexempt purpose, I must pay tax on the purchase price of the dyed diesel fuel directly to the Florida Department of Revenue.

I understand that if I fraudulently issue this ~~exemption certificate~~ Certificate to evade the payment of Florida sales tax, I will be liable for payment of the tax, plus a penalty of 200% of the tax, and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing ~~exemption certificate~~ Certificate and the facts stated in it herein are true.

SIGNATURE OF PURCHASER OR AUTHORIZED AGENT

TITLE OR DESIGNATION

DATE

(b)1. No change

2. To purchase dyed diesel fuel exempt from sales tax at the time of purchase, the owner, operator, or the owner's agent or representative is required to execute an exemption certificate affidavit to the selling dealer declaring that the fuel will be used in a vessel operated to transport persons or property for hire in interstate or foreign commerce. The following is a suggested format of an exemption certificate affidavit:

SUGGESTED EXEMPTION CERTIFICATE AFFIDAVIT
DYED DIESEL FUEL FOR USE IN A VESSEL OPERATED
IN INTERSTATE OR FOREIGN COMMERCE

I, the undersigned individual, as the ~~owner, operator, or the owner's~~ Owner, Operator, or the Owner's agent or representative of the vessel, _____, Home Port of _____, certify the following. The option checked below applies to this purchase:

() The named vessel is used to transport persons or property for hire in interstate or foreign commerce in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The fuel will not be used to operate the vessel in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax.

() The named vessel is used to transport persons or property for hire in interstate or foreign commerce in non-Florida waters and in Florida territorial waters. The fuel will be used to operate vessels in interstate or foreign commerce and is subject to the partial exemption provided in Section 212.08(4)(a)2., F.S. The ~~owner~~ Owner holds a valid sales and use tax certificate of registration issued by the Florida Department of Revenue and must pay tax due on the fuel directly to the Florida Department of Revenue. The tax is due on the 1st day of the month following the date of purchase of the fuel and is delinquent on the 21st day of that month.

I understand that if I fraudulently issue this ~~exemption certificate Affidavit~~ to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I declare that I have read the foregoing ~~exemption certificate Affidavit~~ and the facts stated ~~in it herein~~ are true and correct to the best of my knowledge and belief.

SIGNATURE OF OWNER, OPERATOR, OR OWNER'S AGENT, OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

(7) Refunds to claim the partial exemption.

(a) through (c) No change

(d) The following is a suggested format of an affidavit to be provided to the Department to obtain a refund of tax paid to the selling dealer in excess of the tax due on vessels operated in interstate or foreign commerce or for commercial fishing purposes:

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT
SALES TAX PAID TO THE SELLING DEALER FOR
A VESSEL USED IN INTERSTATE OR FOREIGN COMMERCE OR
FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, hereby ~~declare swear or affirm~~ that I am the ~~owner, operator, or the owner's~~ Owner, Operator, or the Owner's agent or representative authorized to act for the ~~owner or operator~~ Owner or Operator in the purchase of the vessel described below. The option checked below applies to this purchase:

() The vessel is used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel is not operated in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax. I have paid Florida sales tax to the seller

~~Seller~~ and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

() The vessel is used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the ~~seller Seller~~ and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due pursuant to ~~Section section~~ 212.08(8), F.S. I understand that, as the ~~purchaser Purchaser~~, I must pay tax imposed under ~~Section section~~ 212.08(8), F.S., at the rate of _____ % of the sales price of the vessel and am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

DESCRIPTION OF VESSEL USED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES:

NAME OF VESSEL: _____

STATE REGISTRATION NUMBER: _____

COAST GUARD DOCUMENTATION NUMBER: _____

MAKE: _____ MODEL: _____

YEAR: _____ SERIAL NUMBER: _____

SALES PRICE OF DESIGNATED VESSEL: _____

NAME OF SELLING DEALER: _____

SELLING DEALER'S ADDRESS: _____

SELLING DEALER'S SALES TAX NO.: _____

VESSEL OWNER OR OWNER'S AGENT OR REPRESENTATIVE: _____

TITLE OR DESIGNATION: _____

I understand that if I fraudulently issue this ~~affidavit Affidavit~~ to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under ~~the~~ penalties of perjury, I ~~declare swear or affirm~~ that I have read the foregoing ~~affidavit Affidavit~~ and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

SIGNATURE OF OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this _____ day of _____, 20____ BY _____ (name of person making statement):

Personally Known: _____

Or Produced Identification: _____ Signature of Notary

Type of Identification Produced: _____

(Print, Type, or Stamp Commissioned Name of Notary)

(e) The following is a suggested format of an affidavit to be provided to the Department to obtain a refund of tax paid to the selling dealer on items appropriate to carry out the purpose for which a vessel is designed, equipped, and used in interstate or foreign commerce or for commercial fishing purposes:

STATE OF FLORIDA

COUNTY OF _____

AFFIDAVIT

ITEMS APPROPRIATE TO CARRY OUT THE PURPOSE FOR WHICH A VESSEL IS DESIGNED,
EQUIPPED, AND USED IN INTERSTATE OR FOREIGN COMMERCE
OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, as the ~~owner, operator, or the owner's~~ Owner, the Operator, or the Owner's agent or representative of the vessel, _____, Home Port of _____, hereby ~~declare swear or affirm~~ that the items purchased from the ~~seller Seller~~ listed on INVOICE NO(S). _____ are used exclusively on the named vessel and are appropriate to carry out the purpose for which the vessel is designed, equipped, and used to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes. The option checked below applies to the items purchased:

() The items purchased are used on the named vessel that is used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The vessel is not operated in or on the canals or waterways, or within the territorial waters, of Florida and is not subject to Florida sales tax. I have paid Florida sales tax to the ~~seller~~ Seller and am applying directly to the Florida Department of Revenue to obtain a refund of sales tax paid to the ~~seller~~ Seller.

() The items purchased are used on the named vessel that is used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the ~~seller~~ Seller and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due under Section 212.08(8), F.S. I understand, that as the ~~owner or operator~~ Owner or Operator of the vessel, that I must pay tax imposed under Section 212.08(8), F.S., at the rate of _____ % of the sales price of the vessel parts and items and am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

I understand that if I fraudulently issue this ~~affidavit~~ Affidavit to evade the payment of Florida sales tax, I will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I ~~declare~~ swear or affirm that I have read the foregoing ~~affidavit~~ Affidavit and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

SIGNATURE OF THE VESSEL OWNER, OPERATOR, OR THE OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

Sworn to and subscribed before me this _____ day of _____, 20____ BY _____ (name of person making statement):

Personally Known: _____

Or Produced Identification: _____ Signature of Notary

Type of Identification Produced: _____

(Print, Type, or Stamp Commissioned Name of Notary)

(f) The following is a suggested format of a certificate to be provided to the Department to obtain a refund of tax paid to the selling dealer on fuel in excess of the partial exemption provided in Section 212.08(4)(a)2., F.S.:

CERTIFICATE

TAX PAID ON FUEL USED IN A VESSEL OPERATED IN INTERSTATE OR FOREIGN COMMERCE OR FOR COMMERCIAL FISHING PURPOSES

I, the undersigned individual, as the ~~owner, operator, or the owner's~~ Owner, the Operator, or the Owner's agent or representative of the vessel, _____, Home Port of _____, hereby certify that the fuel purchased from the ~~seller~~ Seller listed on INVOICE NO(S). _____ is used on the named vessel engaged in transporting persons or property for hire in interstate or foreign commerce or engaged in commercial fishing. The option checked below applies to this purchase of fuel.

() The fuel was used in the named vessel used exclusively to transport persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in non-Florida waters, including the mileage from the territorial limit to port dockside and return into international waters. The fuel was not used to operate the named vessel in or on the canals or waterways, or within territorial waters, of Florida and is not subject to Florida sales tax. I am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

() The fuel was used in the named vessel used in transporting persons or property for hire in interstate or foreign commerce or for commercial fishing purposes in both non-Florida waters and in Florida territorial waters. I have paid Florida sales tax to the ~~seller~~ Seller and am applying directly to the Florida Department of Revenue to obtain a refund of tax paid in excess of the tax due pursuant to Section 212.08(4)(a)2., F.S. I understand that, as the ~~purchaser~~ Purchaser, I must pay tax imposed under Section 212.08(4)(a)2., F.S., at the rate of _____ % of the sales price of the fuel and am requesting a refund of tax paid in the amount of \$ _____ directly from the Florida Department of Revenue.

I understand that if I fraudulently issue this ~~certificate~~ Certificate to evade the payment of Florida sales tax, I

will be liable for payment of the tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I declare that I have read the foregoing certificate ~~Certificate~~ and that the facts stated ~~in it herein~~ are true to the best of my knowledge and belief.

SIGNATURE OF OWNER, OPERATOR, OR OWNER'S AGENT OR REPRESENTATIVE

TITLE OR DESIGNATION

DATE

(8) through (9) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented ~~92.525, 212.02(10)(g), 212.05(1), 212.0501(4), 212.06(1), 212.08(4)(a)2., 4., (8), 212.085, 212.13(1), 212.21(3), 213.37 FS. History—New 6-12-03, Amended 5-9-13, 5-9-13, 1-20-14, XX-XX-XX.~~

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) Copies of these forms, except those denoted by an asterisk (*), 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, 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).

(b) No change

Form Number	Title	Effective Date
(2)(a)	No change	
(b) DR-1N	Registering Your Business (http://www.flrules.org/Gateway/reference.asp?No=Ref-___+1785)	<u>XX/XX 03/20</u>
(c) through (f)	No change	
(3)	No change	
(4)(a)	No change	
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-___+1379)	<u>XX/XX 04/20</u>
(c)	No change	
(5)(a)	No change	
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-___+1381)	<u>XX/XX 01/20</u>
(c) through (d)	No change	
(e) DR-15EZ	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-___+1383)	<u>XX/XX 01/20</u>
(f) through (k)	No change	
(6) through (14)	No change	
(15) DR-123	Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State; Affidavit (R-01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___06370)	<u>XX/XX 01/16</u>
(16) through (24)	No change	

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7), 1002.40(16) FS. Law Implemented 92.525(1)(b), ~~(3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, ~~212.02,~~ 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), ~~(9),~~ 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), ~~212.13,~~ 212.14(2), (4), (5), 212.18(2), (3), 212.183, ~~212.1832, 213.1832,~~~~

213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), ~~403.717, 403.718, 403.7185(3), 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7), 1002.40(13)~~ FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, ~~XX-XX-XX~~

12A-1.104 Sales of Property to be Transported to a Cooperating State.

(1) ~~Tax Effective October 1, 1987, tax~~ is levied on the sales of tangible personal property to be transported to a cooperating state at the rate at which the sale would have been taxed pursuant to the cooperating state's tax laws if consummated in the cooperating state by a dealer and a purchaser, both of whom were physically present in that state at the time of sale.

(2)(a) Notwithstanding other provisions of this section, a Florida dealer will be relieved from the requirement of collecting tax on sales of tangible personal property to be transported to a cooperating state if the Florida dealer obtains from the purchaser an affidavit setting forth the purchaser's name, address, state tax identification number, and a statement that the purchaser is aware of his state's use tax laws, is a registered dealer in Florida or another state, or is purchasing the tangible personal property for resale or is otherwise not required to pay tax on the transaction.

(b) The following is a suggested affidavit to be used by a Florida dealer when making sales of tangible personal property to be transported to a cooperating state in accordance with paragraph (a):

AFFIDAVIT FOR EXEMPTION OF PROPERTY SOLD TO BE TRANSPORTED
TO THE COOPERATING STATE OF _____ (name ~~Name~~ of state ~~State~~)

STATE OF _____ COUNTY OF _____

As the undersigned purchaser, I hereby declare the following statements are true to the best of my knowledge and belief. Personally appeared before me the below named affiant, whose identity is known or proven to me, who being duly sworn, deposes and says that:

- 1- The purchaser ~~affiant~~ has ordered, is ordering, or will order from a Florida dealer tangible personal property of the following description: _____;
- 2- ~~The That~~ property was ordered to be transported to the above state ~~State~~;
- 3- The sale of the above property was, is, or will be exempt from tax on the sale of tangible personal property by the Florida dealer for one or more of the following reasons, as designated: _____;
 - The purchaser is aware of their his/her state's use tax laws; _____
 - The purchaser is a registered dealer for purposes of Florida's sales and use taxes;
 - The purchaser is a registered dealer for purposes of the sales and use taxes of the following state other than Florida: _____;
 - The above tangible personal property was, is being, or will be purchased for resale;
 - The sale of the above property would, if consummated in the state to which transported, be exempt for the following reason or reasons: _____; and
 - The sale of the above property is exempt for the following reason or reasons _____.

(Purchaser's ~~Affiant's~~ signature)

(Purchaser's ~~Affiant's~~ name printed)

(Purchaser's ~~Affiant's~~ address printed)

(State Taxpayer Identification Number, if applicable)

(Date)

Sworn to and subscribed before me this _____ day of _____, 19 _____.

(Notary Public)

(3) through (4) No change

Rulemaking Authority 212.06(3)(b)2. ~~(5)(a)2.~~; 212.18(2), 213.06(1) FS. Law Implemented 212.06(3) ~~(5)(a)2.~~ FS.

History—New 12-8-87, Amended XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 26, 2020



Registering Your Business

Do I Have the Application I need?

The Florida Department of Revenue administers over 30 taxes and fees. In most cases, you must register with the Department as a dealer before you begin conducting business activities subject to Florida's taxes and fees. This publication provides the information you will need to register with the Department using a *Florida Business Tax Application*, additional registration applications you may need to complete your registration with the Department, and registration applications you may need instead of the *Florida Business Tax Application*.

The **Florida Business Tax Application** (online or paper Form DR-1) asks you to answer a series of questions about your business that will assist you in identifying your tax responsibilities and to register to collect, report, and pay the following Florida taxes and fees:

- Communications services tax
- Documentary stamp tax
- Gross receipts tax on dry-cleaners
- Gross receipts tax on electrical power and gas
- Lead-acid battery fee
- Miami-Dade County Lake Belt fees
- Rental car surcharge
- Reemployment tax
- Prepaid wireless E911 fee
- Sales and use tax
- Severance taxes (solid mineral, gas, sulfur, and oil production)
- Waste tire fee

If you previously submitted a *Florida Business Tax Application* to the Department and you hold an active certificate of registration or reemployment tax account number (if you have employees), you may use the **Application for Registered Businesses to Add a New Florida Location** (Form DR-1A) to register:

- an additional business location or Florida rental property
- a registered location that has moved from one Florida county to another

to collect, report, and pay the following Florida taxes:

- Sales and use tax
- Prepaid wireless E911 fee
- Lead-acid battery fee
- Waste tire fee
- Rental car surcharge
- Documentary stamp tax

Businesses with multiple locations

Submit one application for each Business Entity	Submit one application for each Location	Submit one application for each County
<ul style="list-style-type: none"> • Communications services tax • Gross receipts tax on dry-cleaning facilities • Gross receipts tax on electrical power and gas • Severance tax (extracting oil, gas, sulfur, solid minerals, heavy minerals, or phosphate rock) • Miami-Dade County Lake Belt fees • Reemployment tax 	<ul style="list-style-type: none"> • Sales and use tax • Prepaid wireless E911 fee • Lead-acid battery fee • Waste tire fee • Documentary stamp tax 	<ul style="list-style-type: none"> • Rental car surcharge • Operators of: <ul style="list-style-type: none"> • Amusement Machines • Vending Machines • Newspaper Rack Machines • Automated Kiosks receiving Secondhand Goods

Register online - it's fast and secure! You can apply online using the Department's online application at floridarevenue.com/taxes/registration. You will be able to return to the website to retrieve your certificate number(s) after three business days.

Identification Numbers

The Internal Revenue Service (IRS) requires any business that has employees and any partnership, corporation, nonprofit organization, trust (except certain revocable trusts), and estate to have a **federal employer identification number** (FEIN). You will need this number to register with the Department. For more information, visit the IRS website at irs.gov.

If you are a sole proprietor (individual business owner) or an individual who is the sole member of a limited liability company, you will need your **social security number** (SSN) to register with the Department. If you are not eligible to obtain a social security number, you must provide a **Visa number** issued by the United States Department of State.

When you register with the Department, you are issued a **business partner number** as a unique identifying number for your business. The number will be located on the back of your certificate of registration.

Sales and Use Tax – Special Reporting Numbers

To make reporting and paying sales and use tax for your registered business easier, you may obtain a **county control reporting number**. If you own multiple business locations (including rental properties) within a single county, you may submit an **Application for Sales and Use Tax County Control Reporting Number** (Form DR-1CCN) to assign a reporting number for that county. You may submit an application for each Florida county where you want to report using a county control reporting number. If you register additional business locations within a county where you have a county control reporting number, you may indicate on your application that you will be filing sales and use tax for the new location using your county control reporting number for that county.

If you own multiple business locations (including rental properties) in a single county or in multiple counties, you may submit an **Application for Consolidated Sales and Use Tax Filing Number** (Form DR-1CON) to obtain a **consolidated sales and use tax filing number** that allows you to make a single sales and use tax payment for all your business locations. If you register additional business locations, you may indicate on your application that you will be filing sales and use tax for the new location using your consolidated sales and use tax filing number.

Registering Rental Properties to Collect and Remit Sales Tax

If you collect or receive lease or rental payments for the rental, lease, or license to use real property (**commercial rental property**) or for living, sleeping, or housekeeping accommodations for rental periods less than six months (**transient rental accommodations**), register each commercial rental property location and each transient rental accommodation for which you collect rent. If you collect lease or rental payments for more than one real property rental location or more than one transient rental accommodation, use a separate application for each rental location or each transient rental accommodation. You may use the shorter **Application for Registered Businesses to Add a New Florida Location** (Form DR-1A) to register additional rental property.

Business Information

To register your business, you will need:

- Legal name of business entity (e.g., name of sole proprietor, partnership, corporation, or other entity)
- Business trade name (“doing business as”), if any
- Business mailing address
- Physical street address of business location (including Florida County)
- Physical street address (including Florida County) of the rental, lease, or license to use real property (**commercial rental property**) or for living, sleeping, or housekeeping accommodations for rental periods less than six months (**transient rental accommodations**)
- Date of first taxable activity at the business location you are registering

- The North American Industry Classification System (NAICS) Code for each of your business activities (For more information, visit <http://www.census.gov/eos/www/naics/index.html>)
- If you will sell communications services, the method(s) you will use to assign customer locations to the correct taxing jurisdiction, and the name, telephone number, and email address of the person to contact regarding communications services tax returns. For more information, see the *Communications Services Tax* brochure (GT-800011) at floridarevenue.com/forms.

Owner or Manager Information

You will need the following information about the owners or managers of your business:

- **Sole proprietorship** – name, home address, identification number (SSN or Visa #), and telephone number
- **Each general partner** – (includes married couples) name, title, home address, identification number (SSN, Visa #, or FEIN), and telephone number
- **Each director, officer, managing member, grantor, trustee, and personal representative** – name, title, home address, identification number (last four digits of the individual's SSN, Visa #, or FEIN), and telephone number
- **Limited liability company (LLC)** – name, title, home address, identification number (last four digits of the individual's SSN, Visa #, or FEIN), and telephone number for all members

Employee Information

If you have, or anticipate that you will have, employees in Florida, you will need:

- The number of employees you have or anticipate you will have
- The amount of wages paid or expected to be paid within a calendar quarter
- Your employer type – regular, nonprofit organization, domestic employer (employees perform only household services), Indian tribe, agricultural (citrus or noncitrus), or crew chief
- The type of services you provide – administrative, research, or other
- If you use a payroll agent – agent's name, address, telephone number, email address, and federal preparer tax identification number (PTIN)

Mailing addresses for mailing your:

- Reporting Forms and Information (Employer's Quarterly Reports, certifications, and related correspondence)
- Tax Rate Information (Tax rate notices and related correspondence)
- Benefits Paid Information (Notices of benefits paid and related correspondence)

The *Employer Guide to Reemployment Tax* (RT-800002) contains information employers need to comply with Florida's Reemployment Assistance Program Law.

If the Form of Your Business Ownership Changed or You Acquired a Business

You will need:

- Your prior or acquired business name and address
- The prior business federal employer identification number
- The prior business Florida tax number
- Portion of business acquired (if applicable)
- Effective date of the change or acquisition
- To know whether employees were transferred to the new business and, if so, on what date
- To know whether, at the time of acquisition, there was ownership, management, or control of the two entities

It is recommended that before buying an existing business, you ask the seller for documentation of any tax, penalty, or interest that is due to the Florida Department of Revenue. As a purchaser, you could be liable for any tax, penalty, or interest owed by the seller. For more information, visit floridarevenue.com and select "Businesses and Employers," then select "Certificate of Compliance."

Enrollment to File and Pay Tax Electronically

Filing and paying electronically is quick, easy, and secure. You can electronically file and pay all taxes, fees and surcharges, except severance taxes and Miami-Dade County Lake Belt fees. For severance taxes and Miami-Dade County Lake Belt fees, payments can be made electronically; however, electronic return filing is not available.

Taxpayers choosing to enroll with the Department to file or pay electronically can take advantage of additional features: an encrypted system that securely saves your contact and bank account information; the ability to view your filing history and bills posted to your tax account; and, the ability to reprint your returns.

If you enroll with the Department to make electronic payments or to file electronic returns, you will need the:

- Bank routing number and your account number
- Contact person's name, address, telephone and fax numbers, email addresses, and federal preparer tax identification number (PTIN), if using a payroll agent to prepare your reemployment tax returns

For more information about the enrollment system and filing and paying tax electronically, visit floridarevenue.com/taxes/filepay.

Do you have a tax warrant or outstanding tax liability?

When you register, you will be required to post a cash deposit, surety bond, or an irrevocable letter of credit if you are seeking an additional registration and you own a controlling interest in a business that:

- Has a tax warrant that is currently unsatisfied
- Has an outstanding liability of \$2,500 or more
- Had a previous certificate of registration revoked
- Failed to comply with the provisions of a judgment, settlement agreement, closing agreement, stipulated payment agreement, or consent agreement with the Department
- Has no permanent business location in Florida, or is operated from a temporary Florida location for less than six months in any consecutive twelve-month period, and there is evidence that you will fail to remit taxes

For more information, see Rule 12A-1.060, Florida Administrative Code (F.A.C.), Registration, available at flrules.org.

Applications You May Need in Addition to a *Florida Business Tax Application*

Application for Amusement Machine Certificate (Form DR-18)

Each location where a coin-operated amusement machine is in operation must be registered for sales and use tax. In addition, an *Amusement Machine Certificate* is required for each location where machines are operated. This application is used to obtain an annual *Amusement Machine Certificate*.

Application for Self-Accrual Authority / Direct Pay Permit – Communications Services Tax (Form DR-700030)

This application is used by a purchaser of communications services to obtain a *Communications Services Tax Direct Pay Permit* and pay the communications services tax directly to the Department when:

- the majority of the communications services used by the purchaser are for communications that originate outside of Florida and terminate within Florida
- the taxable status of sales of communications services will only be known upon use

Application for Self-Accrual Authority / Direct Pay Permit - Sales and Use Tax (Form DR-16A)

This application is used to obtain a *Sales and Use Tax Direct Pay Permit* as authorized by section 212.183, Florida Statutes. See Rule 12A-1.0911, F.A.C., Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors.

Applications You May Need in Addition to a *Florida Business Tax Application* (continued)

Additional Applications

Registration Application for Secondhand Dealers and Secondary Metals Recyclers (Form DR-1S)

This registration, in addition to a sales and use tax registration, is required for those persons who:

- Purchase, consign, trade, or sell secondhand goods
- Purchase, gather, obtain, or sell salvage or scrap metal to be recycled or convert ferrous or nonferrous metals into raw materials

Report to Determine Succession and Application for Transfer of Experience Rating Records (Form RTS-1S)

This report, in addition to registration for reemployment tax purposes, is required if the form of ownership of your business changes. The information contained in the report is used to determine any reemployment tax rate change that would result from the transfer of the predecessor's employment records to you. If you acquire an existing business, and there was no common ownership, management, or control between your business and the acquired business, you must complete this report within 90 days of the date of the acquisition. If there was common ownership, management, or control between your business and the acquired business at the time of acquisition, and you report this information in *Florida Business Tax Application* (Form DR-1), you are not required to complete Form RTS-1S.

Independent Contractor Analysis (Form RTS-6061)

This analysis, in addition to registration for reemployment tax purposes, is required for those who employ the services of self-employed, independent contractors other than those engaged in a distinct business, occupation, or profession that serves the general public.

Applications You May Need Instead of a *Florida Business Tax Application*

Other Applications

Application for Registered Businesses to Add a New Florida Location (Form DR-1A)

Any business that holds an active certificate of registration or reemployment tax account with the Department may use Form DR-1A to register an additional business location or Florida rental property, a location that has moved from one Florida county to another, or when starting a new taxable activity at a registered business location. This shorter application requests only that information necessary to issue a certificate of registration for a new or relocated business location.

Application for Collective Registration of Living or Sleeping Accommodations (Form DR-1C)

This application allows an agent, representative, or management company to register multiple, separately owned properties located in a single county to collect sales and use tax on short-term rentals of living or sleeping accommodations. To use this application, the agent, representative, or management company must have completed a *Florida Business Tax Application* (Form DR-1) and received a sales and use tax certificate of registration for each county in which living or sleeping accommodations are located.

Application for a Consumer's Certificate of Exemption (Form DR-5)

Florida law provides an exemption from sales and use tax to certain nonprofit organizations and governmental entities. To make qualified, tax-exempt purchases, nonprofit organizations and governmental entities (except federal government agencies) must obtain a *Florida Consumer's Certificate of Exemption*. This application is used to apply for the certificate.

Application for Air Carrier Fuel Tax License (Form DR-176)

This application is used by commercial air carriers to obtain a Florida fuel tax license.

Florida Fuel or Pollutants Tax Application (Form DR-156)

This application is used to obtain a Florida fuel tax license or a Florida pollutants tax license.

What If My Business Information Changes?

Business Information Changes

Notify the Department if you:

- change your business name
- change your mailing address
- change your location address within the same county
- close or sell your business

You can also notify the Department when you temporarily suspend or resume business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

What If My Business Information Changes? (continued)

Business Information Changes

Submit a new registration (online or paper) if you:

- move your business location from one Florida county to another
- add another business location
- purchase or acquire an existing business
- change the form of ownership of your business

The New Business Start-up Kit available at floridarevenue.com/dor/business provides information to assist newly registered businesses in working with the Florida Department of Revenue.

Contact Us

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

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

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 speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Subscribe to Receive Updates by Email

Visit floridarevenue.com/dor/subscribe to sign up to receive an email when the Department posts:

- Tax Information Publications (TIPs)
- Proposed rules, including notices of rule development workshops and emergency rulemaking
- Due date reminders for reemployment tax and sales and use tax

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.

Form DR-1	Florida Business Tax Application	Rule 12A-1.097, F.A.C.
Form DR-1A	Application for Registered Businesses to Add a New Florida Location	Rule 12A-1.097, F.A.C.
Form DR-1CCN	Application for Sales and Use Tax County Control Reporting Number	Rule 12A-1.097, F.A.C.
Form DR-1CON	Application for Consolidated Sales and Use Tax Filing Number	Rule 12A-1.097, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form DR-700030	Application for Self-Accrual Authority/Direct Pay Permit Communications Services Tax	Rule 12A-19.100, F.A.C.
Form DR-16A	Application for Self-Accrual Authority/ Direct Pay Permit Sales and Use Tax	Rule 12A-1.097, F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form RTS-1S	Report to Determine Succession and Application for Transfer of Experience Rating Records	Rule 73B-10.037, F.A.C.
Form RTS-6061	Independent Contractor Analysis	Rule 73B-10.037, F.A.C.
Form DR-1C	Application for Collective Registration of Living or Sleeping Accommodations	Rule 12A-1.097, F.A.C.
Form DR-5	Application for a Consumer's Certificate of Exemption	Rule 12A-1.097, F.A.C.
Form DR-176	Application for Air Carrier Fuel Tax License	Rule 12B-5.150, F.A.C.
Form DR-156	Florida Fuel or Pollutants Tax Application	Rule 12B-5.150, F.A.C.



Instructions for Consolidated Sales and Use Tax Return

DR-7N
R. XX/XX
Rule 12A-1.097, F.A.C.
Effective XX/XX
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Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

To notify us in writing, mail a letter to:
Account Management - MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160

Be sure to include your business partner number, your consolidated sales tax filing number, and the certificate number for each location in any written correspondence sent to the Department.

Submit a new registration (online or paper) if you:

- move a business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Due Dates, Electronic Filing and Payment, and Other Filing Information

Electronic Filing and Payment: Consolidated sales and use tax returns and tax payments must be filed and paid electronically. You can file and pay sales and use tax by using the Department's website or you may purchase software from a software vendor.

Due Dates: Tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically on the first business day following the 20th.

Due Dates for Electronic Payments: To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m. ET on the business day prior to the 20th**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit floridarevenue.com/forms, select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

Vendor software: You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

Amended Returns: If you discover that your original return was incorrect, call Taxpayer Services at 850-488-6800 Monday

through Friday, excluding holidays, for assistance amending your returns.

Keep records that support all transactions for at least three years from the date you file your return or the date it is required to be filed, whichever is later.

Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. You may provide your Florida Annual Resale Certificate or certificate number for either the consolidated number (80-code number) or for an active location reported under the consolidated number. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit floridarevenue.com/taxes/certificates
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, Android devices, and Windows phones.

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount. Additionally, most counties also have a local option discretionary sales surtax.

Bracket rates are available at floridarevenue.com/forms.

[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as

Instructions for Consolidated Sales and Use Tax Return continued

one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

Example: A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale (\$60 x 6% = \$3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 (\$3.60 + \$.05 cents).

Line-by-Line Instructions

The electronic consolidated sales and use tax return contains one *Consolidated Summary Sales and Use Tax Return* (Form DR-15CON) and a *Consolidated Sales and Use Tax Return* (Form DR-7) for each business location reported under the consolidated sales tax filing number. First, complete the return (Form DR-7) for each business location. When you have completed all the business location returns, the amounts reported will be automatically totaled and transferred to the appropriate lines and columns on the consolidated summary (Form DR-15CON).

If your consolidated sales and use tax return is missing a *Consolidated Sales and Use Tax Return* (Form DR-7) for one or more of your business locations, call Taxpayer Services for assistance at 850-488-6800, Monday through Friday, excluding holidays. The additional locations must be registered with the Department and must have the same federal employer identification number as your consolidated sales tax filing number.

Line A. Sales/Services/Electricity

Line A is used to report the total of all wholesale and retail sales transactions and certain untaxed purchases or uses as follows:

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals, admissions, amusement machine receipts, and vending machine receipts (except food and beverage sales reported on Line E). The amount of taxable sales from amusement machines is also separately reported on Line 19.
- Sales of services including nonresidential interior pest control, nonresidential interior janitorial and cleaning services, residential and nonresidential burglar and other protection services, and detective services.
- Sales and untaxed purchases or uses of electricity taxed at the rate of 6.95% (2.6% imposed under Chapter 203, Florida Statutes [F.S.], and 4.35% imposed under Chapter 212, F.S.), plus surtax. You must also report this amount on Line 17.
- Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

Note: Registered Florida motor vehicle dealers may use the method described in *Tax Information for Motor Vehicle Dealers* (Form GT-400400) to report tax on sales of motor vehicles to out-of-state residents.

Column 1. Gross Sales - Enter the total amount of gross sales.

Do **not** include:

- tax collected;
- fuel sales reported on a Florida fuel tax return; or
- lottery ticket sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0" if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

Column 3. Taxable Amount - Subtract total exempt sales from gross sales and enter the taxable amount. You must also report the total amount of sales that are subject to sales tax but are exempt from discretionary sales surtax, on Line 15(a) or Line 15(b). You must report on Line 15(c), the total amount of sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located.

In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:

- Taxable sales and untaxed purchases or uses of electricity on Line 17.
- Taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment on Line 18.
- Taxable sales from amusement machines on Line 19.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report the total amount of discretionary sales surtax due on Line 15(d).

Amusement and Vending Machine Sales - You must be registered in each county where you operate vending or amusement machines. For each county in which you operate machines, you must report the gross sales and the tax due from amusement machines and from vending machines dispensing items other than food and beverages. Use the gross receipts from each type of machine that you operate and the tax rate divisor for the county where the machine is located to compute the amount of gross sales and tax due.

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

Total machine receipts - Gross Sales = Tax due, including discretionary sales surtax.

Gross Sales × Surtax Rate = Discretionary Sales Surtax due.

- If you operate vending machines containing food or beverage items, complete Line E.
- If you operate amusement machines, include receipts in Line A and also complete Line 19.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791
8.0%	1.060	1.0833
8.5%	1.065	1.0875

Example: The total receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5% total \$100.00. Total receipts divided by the amusement machine

Line-by-Line Instructions continued

divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.045 = \95.69 (gross sales)
 $\$100 - \$95.69 = \$4.31$ (tax due, including surtax due)
 $\$95.69 \times .005 = \0.48 [surtax portion to be reported on Line 15(d)]

Line B. Taxable Purchases - Use Tax

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

Column 1. Gross Sales - Not Applicable

Column 2. Exempt Sales - Not Applicable

Column 3. Taxable Amount - Enter the total amount of purchases used or consumed that were not taxed by suppliers and not for resale. **If you report purchases exempt from discretionary sales surtax, also complete Line 15(a) or Line 15(b).**

Column 4. Tax Due - Enter the total amount of use tax due, including discretionary sales surtax due.

- **You must also report all discretionary sales surtax due on Line 15(d).**
- **If you paid sales tax to another state at a rate less than 6%**, enter the total amount of Florida use tax, plus any applicable discretionary sales surtax on Line B, Column 4, and claim a credit for the tax paid to the other state on Line 6. When claiming a credit for sales tax paid to another state, make sure it is legally imposed. When in doubt, contact the tax agency in the state where the tax was paid.

Line C. Commercial Rentals (5.5% Plus County Surtax Rate)

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 5.5%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

Column 1. Gross Sales - Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

Column 2. Exempt Sales - Enter the total amount of consideration for tax-exempt commercial rentals included in Line C, Column 1. Enter "0" if none. See section 212.031, F.S., and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

Column 3. Taxable Amount - Subtract the amount reported in Column 2 from the amount reported in Column 1 and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Line C(a). Less Sales Tax Scholarship Credits

Report the amount of any state tax credit authorized by the Florida Tax Credit Scholarship Program for Commercial Rental Property and taken by your tenant(s) against the total sales tax and surtax due on commercial rentals. The amount of sales tax credit reported may not exceed the state sales tax due and reported in the amount on Line C, Column 4 (Commercial Rentals Tax Due). This credit is not available for any discretionary sales surtax due on commercial rentals. For more information on the Florida Tax Credit Scholarship Program for Commercial Rental Property, visit floridarevenue.com/taxes/sfo.

Line D. Transient Rentals

Transient rentals are leases or rentals of living, sleeping, or housekeeping accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living, sleeping, or housekeeping accommodations. Transient rental taxes must be collected and paid on all rental charges, including any rental charges that are required to be paid by the guest as a condition of the use of the accommodation, unless the rental charge is specifically exempt. See Rule 12A-1.061, F.A.C., for more information on what constitutes a "rental charge" and which rental charges are specifically exempt.

Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these local option taxes. Contact your county taxing agency to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.

Form DR-15TDT, available on the Department's website, provides a listing of county local option transient rental rates and whether the local option tax is collected and administered by the county or by the Department of Revenue.

Column 1. Gross Sales - Enter the total gross amounts (rental charges) charged for transient rentals only. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt transient rentals (Column 2) from total gross transient rentals (Column 1) and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including any discretionary sales surtax due and any local option tax (for example, tourist development tax) administered by the Department of Revenue. **You must also report all discretionary sales surtax due on Line 15(d). The \$5,000 limitation for discretionary sales surtax does not apply to transient rentals.**

Line E. Food & Beverage Vending

If you operate food and beverage vending machines, compute your gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

Line-by-Line Instructions continued

Column 1. Gross Sales - Enter the total amount of gross sales computed from food and beverage vending machines receipts. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt sales from total gross sales and enter the taxable amount.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.5%	1.0686
7.0%	1.0726
7.5%	1.0767
8.0%	1.0808
8.5%	1.0849

Example: The total receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5% total \$100. Total receipts divided by the food and beverage divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.0686 = \93.58 (gross sales)

$\$100 - \$93.58 = \$6.42$ (tax due, including surtax due)

$\$93.58 \times .005 = \0.47 [surtax portion to be reported on Line 15(d)]

Line 5. Total Amount of Tax Due

Add the amounts in Column 4, Lines A, B, C, D, and E. Subtract the amount on Line C(a), Column 4, from the total and enter the result on Line 5.

Line 6. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, Hope Scholarship Credits, and any other deductions allowed by law.

- If you are claiming any approved Hope Scholarship Credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

You will not receive a credit if the amount of lawful deductions (Line 6) on a location return is more than the total amount of tax due (Line 5) reported on that location return. If the amount of your lawful deductions is more than the total amount of tax due on a location return, reduce the amount of lawful deductions claimed to equal the total amount of tax due. You may report the remaining amount of lawful deductions (not to exceed the total amount of tax due) on your next return.

Line 7. Net Tax Due

Subtract Line 6 from Line 5 and enter the amount on Line 7.

Lines 8 - 9. Estimated Tax

If you paid \$200,000 or more in state sales and use tax on returns you filed during the most recent state fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, starting with the December return, due January 1. Before you file your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo

Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memo(s) issued by the Department, and the amount of any specifically authorized tax credits for which you have received a letter of approval from the Department. Follow the instructions sent to you from the Department.

You will not receive a credit if the amount of credit (Line 8) reported on a location return is greater than the net amount of tax due (Line 7) reported on that location return. If the amount of credit for that return is more than the amount of tax due, reduce the amount of credit claimed to equal the net amount of tax due. You may report the remaining amount of credit (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 9. Plus Estimated Tax Due Current Month

Enter the total amount of estimated tax due, if applicable, using one of the following three computation methods. You are **NOT** required to use only one method and may choose to use any one of these methods throughout the year.

Three Methods for Computing Estimated Tax

The percentage for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15CON, Line 7, Net Tax Due minus any local option discretionary sales surtax and any local option transient rental tax). Compute your estimated tax liability by one of the following methods:

Method 1 - Average Tax Liability

Calculate 60% of your average state sales tax due for the months you reported taxable transactions during the calendar year.

Example: When completing your December return (due January 1 of the following year), calculate your average state sales tax due during the calendar year. To calculate your average state sales tax due, complete the following steps:

Step 1. Review all of your sales tax returns filed for the calendar year.

Step 2. Add together the amounts on Line 7 from each return. Subtract any local option discretionary sales surtax and any local option transient rental tax included in Line 7.

Step 3. To calculate the monthly average state sales tax due, divide the total calculated in Step 2 by the number of returns that were filed with tax due on Line 7.

Step 4. Multiply your monthly average state sales tax due by 60%.

Step 5. Enter the result from Step 4 on Line 9 of each return the following year, beginning with your December return due January 1.

The amount calculated in Step 4 can be used on each of your returns for the following year through the November reporting period.

Method 2 - Current Month/Previous Year

Calculate 60% of your state sales tax due for the same month of the previous calendar year.

Line-by-Line Instructions continued

Example: When completing your December return, multiply the amount on Line 7 of your January return for the same calendar year (minus any local option discretionary sales surtax and any local option transient rental tax) by 60%. Enter that amount on Line 9.

Method 3 – Current Month

Calculate 60% of the state sales tax due for the next month's return.

Example: When completing your December return, your estimated tax due is 60% of what you will report (minus any local option discretionary sales surtax and any local option transient rental tax) on your January return. Enter that amount on Line 9.

Penalty for Underpayment of Estimated Tax – If you fail to report and pay the minimum amount of estimated tax due each reporting period, you are subject to a loss of collection allowance and a 10% penalty on any underpayment of estimated tax due, and must pay interest on the amount underpaid.

You cannot amend your return to increase your estimated tax payment after the due date of the return.

Line 10. Amount Due

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. **The amount entered on Line 10 on Form DR-15CON cannot be negative.**

Line 11. Less Collection Allowance

When you electronically file your consolidated sales and use tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30 on each location return (Form DR-7)**. You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means.

If you are entitled to a collection allowance, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

Line 12. Plus Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 10 is less than \$50, or
- 10% of the amount due on Line 10.

If your return or payment is late, the minimum penalty is \$50 for each location (reported on a separate location return, Form DR-7) included in your consolidated sales and use tax return, **even if you file a late return with no tax due.**

Line 13. Plus Interest

If your payment is late, you owe interest on the Amount Due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department's website at floridarevenue.com/taxes/rates.

Line 14. Amount Due with Return

You may receive a collection allowance when you file and pay electronically and on time. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank.

All dealers: If your return or payment is **late**, add Lines 12 and 13 to Line 10 and enter the amount due on Line 14. Line 14 is the amount you owe.

Lines 15(a). - 15(d). Discretionary Sales Surtax

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on *Discretionary Sales Surtax Information* (Form DR-15DSS), available on the Department's website.

If you have locations in any Florida counties that impose a discretionary sales surtax, the applicable surtax rate is printed on each DR-7 return. For out-of-state locations, the DR-7 returns will **not** show a discretionary sales surtax rate. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties without a discretionary surtax	surtax is not collected
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made
			into a Florida county without a discretionary surtax	surtax is not collected

For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property.

The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.

Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of all your location returns. Do not send discretionary sales surtax collections to the county tax collector's office.

Use the Department's Address/Jurisdiction database to determine which county an address is located in. Visit floridarevenue.com/taxes/pointmatch.

Line 15(a). Exempt Amount of Items Over \$5,000

On your DR-7 returns and your DR-15CON return, enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B).

Example: If you sold a single item for \$7,000, enter \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

Line 15(b). Other Taxable Amounts NOT Subject to Surtax

On each of your location returns, enter the amount of taxable sales and purchases included in Column 3 that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into non-surtax counties that are subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in Column 2.

Line 15(c). Amounts Subject to Surtax at a Rate Different than Your County Surtax Rate

On Line 15(c) you must report the total amount of taxable sales and purchases for which discretionary sales surtax is due at a rate different than the rate of the county in which you are located. Enter the taxable amounts from Line A, Column 3, and Line B, Column 3, for which discretionary sales surtax is due at a rate different than the county in which you are located.

Example: A business located in a county with a 1% discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise into a county with a 1.5% discretionary sales surtax rate. The discretionary sales surtax is to be collected at 1.5%. The business will report the \$3,000 on Line 15(c), since this is the taxable amount that was subject to a different county discretionary sales surtax rate. The business will report the surtax collected at 1.5% on Line 15(d).

Line 15(d). Total Amount of Discretionary Sales Surtax Due

On each of your location returns, enter the total amount of discretionary sales surtax due on Line 15(d). **Do not include state sales tax in this amount.**

Line 16. Hope Scholarship Credits

Enter the total Hope Scholarship Credits on Line 16 and include the total amount of credits in the amount entered on Line 6. For more information on the Hope Scholarship Program, visit floridarevenue.com/taxes/sfo.

Line 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)

On each of your location returns, enter the taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, F.S., and 4.35% imposed under Chapter 212, F.S.), plus surtax. The sale or use of electricity is subject to discretionary sales surtax at the rate imposed by the county where the consumer of the electricity is located.

Line 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel

On each of your location returns, enter the total amount of taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, sales tax plus the applicable discretionary sales surtax is due.

Line 19. Taxable Sales from Amusement Machines

On each of your location returns, enter the amount of taxable sales from amusement machines.

Line 20. Rural or Urban High Crime Area Job Tax Credits

On each of your location returns, enter the amount of rural or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and on Line 8. Follow the instructions sent to you from the Department.

Line 21. Other Authorized Credits

On each of your location returns, enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

Signature(s)

Sign and date your Consolidated Summary Sales and Use Tax Return (Form DR-15CON).

For corporations, an authorized corporate officer must sign. If someone else prepared the returns, the preparer must also sign and date the returns. Please provide the telephone number of each person signing the returns.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

If you have questions or need assistance, 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.

Subscribe to Receive Email Alerts from the Department.

Subscribe to receive an email when Tax Information Publications and proposed rules are posted to the Department's website. Subscribe today at floridarevenue.com/dor/subscribe.

Educational Tax Webinars

Visit the Department's Taxpayer Education webpage for additional information and available webinars at floridarevenue.com/taxes/education.

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.

Form DR-7	Consolidated Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-15CON	Consolidated Summary Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12-26.008, F.A.C.



Instructions for **DR-15EZ** Sales and Use Tax Returns

DR-15EZN
R. XX/XX
Rule 12A-1.097, F.A.C.
Effective XX/XX
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Are you Eligible to Use a DR-15EZ Return?

Businesses that:

- ▶ Pay \$200,000 or more in sales and use tax during the previous state fiscal year (July 1 - June 30);
- ▶ Sell or deliver taxable items into any county with a different discretionary sales surtax rate than the county's surtax rate where your business is located;
- ▶ Lease or rent living or sleeping accommodations (transient rentals);
- ▶ Lease or rent commercial property and sell taxable items or provide taxable services at the same location. (If you only report tax on the lease or rental of commercial property, you are eligible to use a DR-15EZ.);
- ▶ Sell:
 - aircraft,
 - boats or boat trailers, or
 - motor vehicles or other vehicles;
- ▶ Report tax on receipts from:
 - amusement machines, or
 - vending machines;
- ▶ Sell or purchase untaxed dyed diesel fuel for use in off-road equipment or boats; or
- ▶ Claim any jobs, economic incentive, or scholarship-funding tax credit

are **NOT** eligible to use a DR-15EZ return and must use a DR-15 return.

If you have received a DR-15EZ (paper or electronic) and must use a DR-15 to report sales and use tax, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays), to update your account information and request a DR-15 return.

Collection Allowance

File and pay electronically and on time to receive a collection allowance.

Verify a Resale or Exemption Certificate:

Online: Visit floridarevenue.com/taxes/certificates

Phone: 877-357-3725

Mobile app: Available for iPhone, iPad, and Android devices

Educational Tax Webinars

Visit the Department's Taxpayer Education webpage for additional information and available webinars at floridarevenue.com/taxes/education.

Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

Subscribe today at floridarevenue.com/dor/subscribe

Complete the Back of the Return First!

	DOLLARS								CENTS	
1. Gross Sales (Do not include tax)	<input type="text"/>									
2. Exempt Sales (Include these in Gross Sales, Line 1)	<input type="text"/>									
3. Taxable Sales/Purchases (Include Internet/Out-of-State Purchases)	<input type="text"/>									
4. Total Tax Due (Include Discretionary Sales Surtax from Line B)	<input type="text"/>									
5. Less Lawful Deductions	<input type="text"/>									
6. Less DOR Credit Memo	<input type="text"/>									
7. Net Tax Due	<input type="text"/>									
8. Less Collection Allowance or Plus Penalty and Interest	<input type="text"/>									
9. Amount Due With Return (Enter this amount on front)	<input type="text"/>									

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature _____

Signature _____

The total amount of lawful deductions (Line 5) and sales tax credit memos issued by the Department (Line 6) cannot be more than the total tax due (Line 4).

Discretionary Sales Surtax Information

A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX | | | | | | | | |

B. Total Discretionary Sales Surtax Due | | | | | | | | |

E-file / E-pay to Receive Collection Allowance

Please do not fold or staple.

File and pay electronically and on time to receive a collection allowance.

Be sure to use the correct tax return for each reporting period.

Florida Sales and Use Tax Return DR-15EZ

Reporting Period: HD/PM DATE: / /

Certificate Number:

Surtax Rate:

Location/Mailing Address Changes:

New Location Address: _____

Telephone Number: () _____

New Mailing Address: _____

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Amount Due From Line 9
On Reverse Side | | | | | | |

Due: _____

Late After: _____

Enter the amount due from Line 9 on the back of the return.

Due Dates, Electronic Filing and Payment, and Other Filing Information

Due Dates: Tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand delivered on the first business day following the 20th.

Due Dates for Electronic Payments: To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m. ET on the business day prior to the 20th**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit floridarevenue.com/forms, select the eServices

section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

Due Date Reminders: If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit floridarevenue.com/dor/subscribe. Electronic filers will receive due date reminders without using the subscription service.

No Tax Due? Telefile at 800-550-6713 - You must file a tax return for each reporting period, even if no tax is due. You can telefile using the toll-free number to conveniently file your returns when no tax is due and

you are not claiming deductions or credits. When you telefile your return instead of mailing it, you will receive a confirmation number for your records. If you telefile, remember:

- to have your certificate number handy - it's printed on your returns; and
- do not mail your return to the Department - keep it with your confirmation number.

Electronic Filing and Payment: You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$20,000 or more** in sales and use tax during the most recent state fiscal year (July 1 through June 30) **are required** to file returns and pay tax electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit floridarevenue.com/taxes/eEnroll. After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

Vendor software: You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

Amended replacement returns: If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. **Your amended return will replace any return you previously filed for the same reporting period.** It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit floridarevenue.com to submit your amended return electronically and pay any additional tax due or report an overpayment.

The image shows a Florida Sales and Use Tax Return form (DR-15EZ). The form includes fields for Certificate Number, Surtax Rate, Reporting Period, HO/PM DATE, Location/Mailing Address Changes, Telephone Number, New Mailing Address, and Amount Due From Line 9. The text "Amended replacement" is written across the form. At the bottom left, it says "FLORIDA DEPARTMENT OF REVENUE 5050 W TENNESSEE ST TALLAHASSEE FL 32399-0120" and "Due: Late After: []".

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit floridarevenue.com/forms, select the Sales and Use Tax section, and then select the return

that you need. **Write your certificate number, reporting period, business name, and address on the return.** Write "**Amended replacement**" on the return you use (see preceding example) and enter the correct information on your return.

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 9 of the amended return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

Checks or Money Orders (NO Cash): Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

Keep records that support all transactions for at least three years from the date you file your return or the date it is required to be filed, whichever is later.

Mailing Your Returns and Payments: If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

If you need to replace lost or damaged returns or coupon books, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount. To notify us in writing, mail a letter to:

Account Management – MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160

Be sure to include your business partner number and your certificate number in any written correspondence sent to the Department.

If you cancel your account or sell your business, **you must file a final return and pay all applicable taxes due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

Submit a new registration (online or paper) if you:

- move your business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit floridarevenue.com/taxes/certificates
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, and Android devices

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount.

Additionally, most counties also have a local option discretionary sales surtax. **Bracket rates** are available on the Department's website at floridarevenue.com/forms.

[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax

and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

Example: A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale ($\$60 \times 6\% = \3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 ($\$3.60 + \0.05 cents).

Line-by-Line Instructions

Note: You will complete lines 1 through 4 to report tax on commercial rentals **or** tax on sales and purchases. After completing lines 1 through 4, proceed to the instructions for **Line 5. Less Lawful Deductions** and complete the return.

Lines 1 through 4 Instructions to Only Report Tax on Commercial Rentals (5.5% Plus County Surtax Rate)

If you **only** report tax collected for the lease or rental of commercial property (**you have no other sales or untaxed purchases to report**), you may use Form DR-15EZ to report sales and use tax due. If you have other taxable sales or untaxed purchases, you must use Form DR-15, *Sales and Use Tax Return*, to report sales and use tax. Contact Taxpayer Services to update your account information.

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 5.5%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

Line 1. Gross Sales

Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

Line 2. Exempt Sales

Enter the total amount of consideration for tax-exempt commercial rentals included in Line 1. Enter "0" if none. See section 212.031, Florida Statutes (F.S.), and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

Line 3. Taxable Sales/Purchases

Subtract the amount reported in Line 2 from the amount reported in Line 1 and enter the difference (the taxable amount).

Line 4. Total Tax Due

Enter the total amount of tax due including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line B.

Lines 1 through 4 Instructions to Report Tax on Sales and Purchases
Line 1. Gross Sales

Enter the total amount of gross sales. Do not include tax collected in gross sales.

Line 2. Exempt Sales

Enter the total amount of tax-exempt sales or rentals included in Line 1. Enter "0" if none. Tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

Line 3. Taxable Sales/Purchases

To determine Taxable Sales/Purchases (Line 3), subtract Line 2 from Line 1 and then **add any taxable purchases**. Enter the result on Line 3. Any taxable sales and purchases not subject to discretionary sales surtax must also be reported on Line A.

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale, whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

How to compute Line 3

Gross Sales	\$1,000.00
Minus exempt sales	<u>- \$100.00</u>
Equals taxable sales	\$900.00
Plus taxable purchases	<u>+\$50.00</u>
Equals Line 3	\$950.00

Line 4. Total Tax Due

Enter the total tax due including discretionary sales surtax due. Also, report the discretionary sales surtax due on Line B. Use tax must be included on Line 4 of the return for the reporting period during which the item is used or consumed.

Line 5. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 6). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, and any other deductions allowed by law. **Do not include documentation with your return.**

Line 6. Less Department of Revenue Credit Memo

Enter the total amount of any sales tax **credit memo(s)** issued to you by the Department.

Line 7. Net Tax Due

Enter the result of Line 4 minus Lines 5 and 6. If negative, enter "0." Claim any remaining balance of lawful deductions on Line 5 of your next return or any remaining credit memo balance on Line 6 of your next return.

You will not receive a credit if the total amount of lawful deductions (Line 5) plus the amount of sales tax credit memos (Line 6) is greater than the total tax due (Line 4). If the total amount of lawful deductions plus credits is greater than the total tax due, reduce the amount of lawful deductions and credit memos claimed to equal the total tax due. You may report the remaining amount of lawful deductions and credits (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 8. ~~Less Collection Allowance or~~ Plus Penalty and Interest

E-file/E-pay to Receive Collection Allowance
When you file and pay electronically and on time, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Net Tax Due (Line 7), **not to exceed \$30**.

You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. More information on filing and paying electronically is available at floridarevenue.com/taxes/education.

If you are entitled to a collection allowance, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 8 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50,
or
- 10% of the amount due on Line 7.

If your return or payment is late, the minimum penalty is **\$50 even if you file a late return with no tax due.**

Interest

If your payment is late, you owe interest on the Net Tax Due (Line 7). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department’s website at floridarevenue.com/taxes/rates.

Line 9. Amount Due With Return

If you file and pay electronically and on time and do not donate your collection allowance to education, enter the result of Line 7 minus collection allowance on Line 9. If you file late or pay late, enter the result of Line 7 plus penalty and interest on Line 9.

The amount due on Line 9 is the amount you owe. **Enter the amount from Line 9 on the front of your return.**

**Discretionary Sales Surtax Information
Lines A – B**

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

NOTE: If you make sales or deliveries into any county with a different surtax rate, you cannot file a DR-15EZ return and must file Form DR-15 instead. Please contact the Department immediately by calling Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department.

Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available on the Department’s website.

If your business location is in Florida, the discretionary sales surtax rate printed on your tax returns is the rate in effect for the county where your business is located. If your business is located outside of Florida, no discretionary sales surtax rate is printed on your returns. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

Include discretionary sales surtax with tax reported on Lines 1 - 4 of your DR-15EZ return. Do not send discretionary sales surtax collections to the county tax collector’s office.

Use the Department’s Address/Jurisdiction database to determine which county an address is located in. Visit floridarevenue.com/taxes/pointmatch.

Line A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX

On the back of your return, on Line A, enter the total of all sales and purchases not subject to discretionary sales surtax. This normally consists of sales of single items that exceed the \$5,000 discretionary sales surtax limit. Do **NOT** include exempt sales reported on Line 2. Commercial rentals are not subject to the \$5,000 discretionary sales surtax limit. The example for Line A illustrates a transaction where the \$5,000 limit applies and what information should be reported on Line A.

When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties without a discretionary surtax	surtax is not collected
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made
			into a Florida county without a discretionary surtax	surtax is not collected

***NOTE: If you deliver into any county with a different discretionary surtax rate, you must use Form DR-15 to accurately report the discretionary sales surtax you collect.**

Example for Line A

A business located in a county **with** a discretionary sales surtax sells a single taxable item for \$6,500. The business reports \$6,500 on Line 3, Taxable Sales/Purchases. To calculate Line A (the amount not subject to discretionary sales surtax), the business subtracts \$5,000 from \$6,500.

\$6,500 (Sales amount)
- \$5,000 (Limit on a single item)
\$1,500 (Amount exempt from discretionary sales surtax)

The business then writes the difference (\$1,500) on Line A. The \$1,500 is the amount that is not subject to discretionary sales surtax.

Line B. Total Discretionary Sales Surtax Due

On the back of your return, on Line B, enter the total amount of discretionary sales surtax due. All discretionary sales surtax collected must be included **with** the sales and use tax collected and reported on Line 4, Total Tax Due. The example for Line B illustrates how to compute the discretionary sales surtax on Line B.

Example for Line B

A business located in a county with a 1% discretionary sales surtax sells three taxable items over-the-counter for \$1,000 each during the month. The discretionary sales surtax will be collected on each item as follows: \$1,000 x 1% = \$10.00 discretionary sales surtax collected on each item. To complete Line B, the business enters the total discretionary sales surtax due (\$10 x 3 items sold = \$30.00). The business would report \$30.00 on Line B. This amount should also be included with the sales and use tax reported on Line 4.

Signature(s)

Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

If you have questions, need assistance, or need to replace a lost or damaged return or coupon book, 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.

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.

Educational Tax Webinars

Visit the Department's Taxpayer Education webpage for additional information and available webinars at floridarevenue.com/taxes/education.

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.

Form DR-15EZ	Sales and Use Tax Return Rule 12A-1.097, F.A.C.
Form DR-15	Sales and Use Tax Return Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax Rule 12-26.008, F.A.C.



Instructions for DR-15 Sales and Use Tax Returns

Lawful deductions (Line 6) cannot be more than tax due (Line 5).

DOR credit memos and estimated tax (Line 8) cannot be more than net tax due (Line 7).

Be sure to use the correct tax return for each reporting period.

Certificate Number: Florida		Sales and Use Tax Return		HD/PM Date: / /	DR-15
		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity					
B. Taxable Purchases	Include use tax on Internet / out-of-state untaxed purchases →				
C. Commercial Rentals					
D. Transient Rentals					
E. Food & Beverage Vending					
Surtax Rate: _____ Reporting Period: _____				5. Total Amount of Tax Due	
				6. Less Lawful Deductions	
				7. Net Tax Due	
				8. Less Est Tax Pd / DOR Cr Memo	
				9. Plus Est Tax Due Current Month	
				10. Amount Due	
				11. Less Collection Allowance	E-file/E-pay Only
				12. Plus Penalty	
				13. Plus Interest	
				14. Amount Due with Return	

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

Due: _____
Late After: _____

File and pay electronically and on time to receive a collection allowance.

Be sure to complete Lines 15(a) through 15(d).

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer _____ Date _____ Signature of Preparer _____ Date _____
Telephone Number _____ Telephone Number _____

Discretionary Sales Surtax - Lines 15(a) through 15(d)

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).	_____
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).	_____
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).	_____
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d).	_____
16. Hope Scholarship Credits (included in Line 6)	16.	_____
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.	_____
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.	_____
19. Taxable Sales from Amusement Machines (included in Line A)	19.	_____
20. Rural or Urban High Crime Area Job Tax Credits	20.	_____
21. Other Authorized Credits	21.	_____

Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

Subscribe today at floridarevenue.com/dor/subscribe

Due Dates, Electronic Filing and Payment, and Other Filing Information

Due Dates: Tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand delivered on the first business day following the 20th.

Due Dates for Electronic Payments: To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m. ET on the business day prior to the 20th**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit floridarevenue.com/forms, select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

Due Date Reminders: If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit floridarevenue.com/dor/subscribe. Electronic filers will receive due date reminders without using the subscription service.

No Tax Due? Telefile at 800-550-6713 - You must file a tax return for each reporting period, even if no tax is due. You can telefile using the toll-free number to conveniently file your returns when no tax is due and you are not claiming deductions or credits. When you telefile your return instead of mailing it, you will receive a confirmation number for your records. If you telefile, remember:

- to have your certificate number handy - it's printed on your returns; and
- do not mail your return to the Department - keep it with your confirmation number.

Electronic Filing and Payment: You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$20,000 or more** in sales and use tax during the most recent state fiscal year (July 1 through June 30) **are required** to file returns and pay tax electronically during the next calendar year (January through December).

Enroll to file and pay electronically: Visit floridarevenue.com/taxes/eEnroll. After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

Vendor software: You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

Amended replacement returns: If you discover that your original return was incorrect, you must complete an amended

return and submit it electronically or by mail. **Your amended return will replace any return you previously filed for the same reporting period.** It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit floridarevenue.com to submit your amended return electronically and pay any additional tax due or report an overpayment.

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit floridarevenue.com/forms, select the Sales and Use Tax section, and then select the return that you need. **Write your certificate number, reporting period, business name, and address on the return.**

- Write "**Amended replacement**" on the return you use (see example below).
- Enter the correct information on the return.

Certificate Number:	Sales and Use Tax Return		HD/PM Date:	DR-15
Florida	1. Gross Sales	2. Exempt Sales	/ /	
A. Sales/Services/Electronic			3. Taxable Amount	4. Tax Due
B. Taxable Purchases	Include use tax on in-state / out-of-state untaxed purchases			
C. Commercial Rentals				
D. Transient Rentals				
E. Food & Beverage Vending				
Surtax Rate:		Reporting Period:	5. Total Amount of Tax Due	
			6. Less Lawful Deductions	
			7. Net Tax Due	
			8. Less Est Tax Pd / DOR Or Memo	
			9. Plus Est Tax Due Current Month	
			10. Amount Due	
			11. Less Collection Allowance	E-file/E-pay Only
			12. Plus Penalty	
			13. Plus Interest	
			14. Amount Due with Return	

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0120

File: _____
Late After: _____

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 14 of the amended return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

Checks or Money Orders (NO Cash): Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

Keep records that support all transactions for at least three years from the date you file your return or the date it is required to be filed, whichever is later.

Mailing Your Returns and Payments: If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0120

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

To notify us in writing, mail a letter to:
Account Management - MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160

Be sure to include your business partner number and your certificate number in any written correspondence sent to the Department.

If you cancel your account or sell your business, **you must file a final return and pay all applicable taxes due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

Submit a new registration (online or paper) if you:

- move your business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit floridarevenue.com/taxes/certificates
- Phone: **877-357-3725**

- Mobile app: Available for iPhone, iPad, and Android devices

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%; however, there is an established "bracket system" for collecting sales tax on any part of each total taxable sale that is less than a whole dollar amount. Additionally, most counties also have a local option discretionary sales surtax. **Bracket rates** are available on the Department's website at floridarevenue.com/forms.

[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]

Calculate the total tax to be collected on the total amount of the sale. The total tax collected must be shown on each invoice. The sales tax and discretionary sales surtax may be shown as one total, or each tax can be shown separately. In many cases, the actual tax you collect is more than a straight percentage of the sales or use tax and surtax. You must use the bracket system to calculate the tax due when any part of each total sale is less than a whole dollar amount.

Example: A customer purchases a taxable item that sells for \$60.67 (before tax) in a county with no discretionary sales surtax. To calculate the correct amount of Florida sales tax, the seller first multiplies \$60 by 6% (state sales tax rate) to determine the sales tax on the whole dollar portion of the sale (\$60 x 6% = \$3.60). Using the bracket system, the seller then determines that the correct amount of sales tax on the amount less than a dollar (\$.67) is \$.05. Therefore, the total sales tax due on this transaction is \$3.65 (\$3.60 + \$.05 cents).

Line-by-Line Instructions

Line A. Sales/Services/Electricity

Line A is used to report the total of all wholesale and retail sales transactions and certain untaxed purchases or uses as follows:

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals, admissions, amusement machine receipts, and vending machine receipts (except food and beverage sales reported on Line E). The amount of taxable sales from amusement machines are also separately reported on Line 19.
- Sales of services including nonresidential interior pest control, nonresidential interior janitorial and cleaning services, residential and nonresidential burglar and other protection services, and detective services.
- Sales and untaxed purchases or uses of electricity taxed at the rate of 6.95% (2.6% imposed under Chapter 203, Florida Statutes (F.S.), and 4.35% imposed under Chapter 212, F.S.), plus surtax. You must also report this amount on Line 17.
- Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

NOTE: Registered Florida motor vehicle dealers may use the method described in *Tax Information for Motor Vehicle Dealers* (Form GT-400400) to report tax on sales of motor vehicles to out-of-state residents.

Line-by-Line Instructions continued

Column 1. Gross Sales - Enter the total amount of gross sales. Do **not** include:

- tax collected;
- fuel sales reported on a Florida fuel tax return; or
- lottery ticket sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0" if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

Column 3. Taxable Amount - Subtract total exempt sales from gross sales and enter the taxable amount. You must also report the total amount of sales that are subject to sales tax but are exempt from discretionary sales surtax, on Line 15(a) or Line 15(b). You must report on Line 15(c), the total amount of sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located.

In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:

- Taxable sales and untaxed purchases or uses of electricity on Line 17.
- Taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment on Line 18.
- Taxable sales from amusement machines on Line 19.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report the total amount of discretionary sales surtax due on Line 15(d).

Amusement and Vending Machine Sales

You must be registered in each county where you operate vending or amusement machines. For each county in which you operate machines, you must report the gross sales and the tax due from amusement machines and from vending machines dispensing items other than food and beverages. Use the gross receipts from each type of machine that you operate and the tax rate divisor for the county where the machine is located to compute the amount of gross sales and tax due.

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

Total machine receipts - Gross Sales = Tax Due, including discretionary sales surtax.

Gross Sales x Surtax Rate = Discretionary Sales Surtax due.

- If you operate vending machines containing food or beverage items, complete Line E.
- If you operate amusement machines, include receipts in Line A and also complete Line 19.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791
8.0%	1.060	1.0833
8.5%	1.065	1.0875

Example: The total receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5% total \$100.00. Total receipts divided by the amusement machine divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$$\begin{aligned} \$100 \div 1.045 &= \$95.69 \text{ (gross sales)} \\ \$100 - \$95.69 &= \$4.31 \text{ (tax due, including surtax due)} \\ \$95.69 \times .065 &= \$6.22 \text{ [surtax portion to be reported on Line 15(d)]} \end{aligned}$$

Line B. Taxable Purchases - Use Tax

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

Column 1. Gross Sales - Not Applicable

Column 2. Exempt Sales - Not Applicable

Column 3. Taxable Amount - Enter the total amount of purchases used or consumed that were not taxed by suppliers and were not for resale. **If you report purchases exempt from discretionary sales surtax, also complete Line 15(a) or Line 15(b).**

Column 4. Tax Due - Enter the total amount of use tax due, including discretionary sales surtax due.

- **You must also report all discretionary sales surtax due on Line 15(d).**
- **If you paid sales tax to another state at a rate less than 6%,** enter the total amount of Florida use tax, plus any applicable discretionary sales surtax on Line B, Column 4, and claim a credit for the tax paid to the other state on Line 6. When claiming a credit for sales tax paid to another state, make sure it is legally imposed. When in doubt, contact the tax agency in the state where the tax was paid.

Line C. Commercial Rentals (5.5% Plus County Surtax Rate)

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 5.5%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

Line-by-Line Instructions continued

Column 1. Gross Sales - Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

Column 2. Exempt Sales - Enter the total amount of consideration for tax-exempt commercial rentals included in Line C, Column 1. Enter "0" if none. See section 212.031, F.S., and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

Column 3. Taxable Amount - Subtract the amount reported in Column 2 from the amount reported in Column 1 and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Line C(a). Less Sales Tax Scholarship Credits E-file/E-pay Only

Report the amount of any state tax credit authorized by the Florida Tax Credit Scholarship Program for Commercial Rental Property and taken by your tenant(s) against the total sales tax and surtax due on commercial rentals. The amount of sales tax credit reported may not exceed the state sales tax due and reported in the amount on Line C, Column 4 (Commercial Rentals Tax Due). This credit is not available for any discretionary sales surtax due on commercial rentals. For more information on the Florida Tax Credit Scholarship Program for Commercial Rental Property, visit floridarevenue.com/taxes/sfo.

Line D. Transient Rentals

Transient rentals are leases or rentals of living, sleeping, or housekeeping accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living, sleeping, or housekeeping accommodations. Transient rental taxes must be collected and paid on all rental charges, including any rental charges that are required to be paid by the guest as a condition of the use of the accommodation, unless the rental charge is specifically exempt. See Rule 12A-1.061, F.A.C., for more information on what constitutes a "rental charge" and which rental charges are specifically exempt.

Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these local option taxes. Contact your county taxing agency to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.

Form DR-15TDT, available on the Department's website, provides a listing of county local option transient rental rates and whether the local option tax is collected by the county or by the Department of Revenue.

Column 1. Gross Sales - Enter the total gross amounts (rental charges) charged for transient rentals only. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt transient rentals (Column 2) from total gross transient rentals (Column 1) and enter the difference (the taxable amount).

Column 4. Tax Due - Enter the total amount of tax due, including any discretionary sales surtax due and any local option tax (for example, tourist development tax) administered by the Department of Revenue. **You must also report all discretionary sales surtax due on Line 15(d). The \$5,000 limitation for discretionary sales surtax does not apply to transient rentals.**

Line E. Food & Beverage Vending

If you operate food and beverage vending machines, compute your gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

Column 1. Gross Sales - Enter the total amount of gross sales computed from food and beverage vending machines receipts. Do not include tax collected in gross sales.

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter "0" if none.

Column 3. Taxable Amount - Subtract total exempt sales from total gross sales and enter the taxable amount.

Column 4. Tax Due - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.5%	1.0686
7.0%	1.0726
7.5%	1.0767
8.0%	1.0808
8.5%	1.0849

Example: The total receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5% total \$100. Total receipts divided by the food and beverage divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$$\$100 \div 1.0686 = \$93.58 \text{ (gross sales)}$$

$$\$100 - \$93.58 = \$6.42 \text{ (tax due, including surtax due)}$$

$$\$93.58 \times .005 = \$0.47 \text{ [surtax portion to be reported on Line 15(d)]}$$

Line 5. Total Amount of Tax Due

Add the amounts in Column 4, Lines A, B, C, D, and E. Subtract the amount on Line C(a), Column 4, from the total and enter the result on Line 5.

Line 6. Less Lawful Deductions

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported

on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, Hope Scholarship Credits, and any other deductions allowed by law.

- If you are claiming any approved Hope Scholarship Credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

You will not receive a credit if the amount of lawful deductions (Line 6) is greater than the total amount of tax due (Line 5) on your return. If the amount of your lawful deductions is more than the total amount of tax due, reduce the amount of lawful deductions claimed to equal the total amount of tax due. You may report the remaining amount of lawful deductions (not to exceed the total amount of tax due) on your next return.

Line 7. Net Tax Due

Subtract Line 6 from Line 5 and enter the amount on Line 7.

Lines 8 - 9. Estimated Tax

If you paid \$200,000 or more in state sales and use tax on returns you filed during the most recent state fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, starting with the December return, due January 1. Before you file your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo

Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memo(s) issued by the Department, and the amount of any specifically authorized tax credits for which you have received a letter of approval from the Department. Follow the instructions sent to you by the Department.

You will not receive a credit if the amount of credit (Line 8) is greater than the net amount of tax due (Line 7). If the amount of your credit is greater than the net amount of tax due, reduce the amount of credits claimed to equal the net amount of tax due. You may report the remaining amount of credit (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund – Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 9. Plus Estimated Tax Due Current Month

Enter the total amount of estimated tax due, if applicable, using one of the following three computation methods. You are **NOT** required to use only one method and may choose to use any one of these methods throughout the year.

Three Methods for Computing Estimated Tax

The percentage for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15, Line 7, Net Tax Due minus any local option discretionary sales surtax and any local option transient rental tax). Compute your estimated tax liability by one of the following methods:

Method 1 – Average Tax Liability

Calculate 60% of your average state sales tax due for the months you reported taxable transactions during the calendar year.

Example: When completing your December return (due January 1 of the following year), calculate your average state

sales tax due during the calendar year. To calculate your average state sales tax due, complete the following steps:

Step 1. Review all of your sales tax returns filed for the calendar year.

Step 2. Add together the amounts on Line 7 from each return. Subtract any local option discretionary sales surtax and any local option transient rental tax included in Line 7.

Step 3. To calculate the monthly average state sales tax due, divide the total calculated in Step 2 by the number of returns that were filed with tax due on Line 7.

Step 4. Multiply your monthly average state sales tax due by 60%.

Step 5. Enter the result from Step 4 on Line 9 of each return the following year, beginning with your December return due January 1.

The amount calculated in Step 4 can be used on each of your returns for the following year through the November reporting period.

Method 2 – Current Month/Previous Year

Calculate 60% of your state sales tax due for the same month of the previous calendar year.

Example: When completing your December return, multiply the amount on Line 7 of your January return for the same calendar year (minus any local option discretionary sales surtax and any local option transient rental tax) by 60%. Enter that amount on Line 9.

Method 3 – Current Month

Calculate 60% of the state sales tax due for the next month's return.

Example: When completing your December return, your estimated tax due is 60% of what you will report (minus any local option discretionary sales surtax and any local option transient rental tax) on your January return. Enter that amount on Line 9.

Penalty for Underpayment of Estimated Tax – If you fail to report and pay the minimum amount of estimated tax due each reporting period, you are subject to a loss of collection allowance and a 10% penalty on any underpayment of estimated tax due, and must pay interest on the amount underpaid.

You cannot amend your return to increase your estimated tax payment after the due date of the return.

Line 10. Amount Due

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. **The amount entered on Line 10 cannot be negative.**

Line 11. Less Collection Allowance E-file/E-pay Only

When you file and pay electronically and on time, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30.**

You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. More information on filing and paying electronically is available at floridarevenue.com/taxes/education.

If you are entitled to a collection allowance, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

Line 12. Plus Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 10 is less than \$50, or
- 10% of the amount due on Line 10.

If your return or payment is late, the minimum penalty is \$50 **even if you file a late return with no tax due.**

Line 13. Plus Interest

If your payment is late, you owe interest on the Amount Due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available at floridarevenue.com/taxes/rates.

Line 14. Amount Due with Return

You may receive a collection allowance when you file and pay electronically and on time. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank.

All dealers: If your return or payment is **late**, add Lines 12 and 13 to Line 10 and enter the amount due on Line 14. Line 14 is the amount you owe.

**Lines 15(a) - 15(d).
Discretionary Sales Surtax**

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies

to the rental of real property and transient rentals and is collected at the county rate where the property is located.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available on the Department’s website.

If your business location is in Florida, the discretionary sales surtax rate printed on your tax returns is the rate in effect for the county where your business is located. If your business is located outside of Florida, no discretionary sales surtax rate is printed on your returns. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of your DR-15 return. Do not send discretionary sales surtax collections to the county tax collector’s office.

Use the Department’s Address/Jurisdiction database to determine which county an address is located in. Visit floridarevenue.com/taxes/pointmatch.

Line 15(a). Exempt Amount of Items Over \$5,000

Enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B). **Example:** If you sold a single item for \$7,000, include \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties with different discretionary surtax rates	surtax is collected at the county rate where the delivery is made
	with or without a discretionary surtax		into counties without a discretionary surtax	surtax is not collected
If an out-of-state selling dealer		sells and delivers	into a Florida county with a discretionary surtax	surtax is collected at the county rate where the delivery is made
			into a Florida county without a discretionary surtax	surtax is not collected

Line 15(b). Other Taxable Amounts NOT Subject to Surtax

Enter the amount of taxable sales and purchases included in Line A, Column 3, that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into a non-surtax county subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in Line A, Column 2.

Line 15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate

On Line 15(c) you must report the total amount of taxable sales and purchases for which discretionary sales surtax is due at a rate different than the rate of the county in which you are located. Enter the taxable amounts from Line A, Column 3, and Line B, Column 3, for which discretionary sales surtax is due at a rate different than the county in which you are located.

Example: A business located in a county with a 1% discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise into a county with a 1.5% discretionary sales surtax rate. The discretionary sales surtax is to be collected at 1.5%. The business will report the \$3,000 on Line 15(c), since this is the taxable amount that was subject to a different county discretionary sales surtax rate. The business will report the surtax collected at 1.5% on Line 15(d).

Line 15(d). Total Amount of Discretionary Sales Surtax Due

Enter the total amount of discretionary sales surtax due on Line 15(d). **Do not include state sales tax in this amount.**

Line 16. Hope Scholarship Credits

Enter the total Hope Scholarship Credits on Line 16 and include the total amount of credits in the amount entered on Line 6. For more information on the Hope Scholarship Program, visit floridarevenue.com/taxes/sfo.

Line 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)

Enter the taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, F.S., and 4.35% imposed under Chapter 212, F.S.), plus surtax. The sale or use of electricity is subject to discretionary sales surtax at the rate imposed by the county where the consumer of the electricity is located.

Line 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel

Enter the total amount of taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, sales tax plus the applicable discretionary sales surtax is due.

Line 19. Taxable Sales from Amusement Machines

Enter the amount of taxable sales from amusement machines.

Line 20. Rural or Urban High Crime Area Job Tax Credits

Enter the amount of rural or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and on Line 8. Follow the instructions sent to you from the Department.

Line 21. Other Authorized Credits

Enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

Signature(s)

Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

If you have questions, need assistance, or need to replace a lost or damaged return or coupon book, 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.

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Educational Tax Webinars

Visit the Department's Taxpayer Education webpage for additional information and available webinars at floridarevenue.com/taxes/education.

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.

Form DR-15	Sales and Use Tax Return Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax Rule 12-26.008, F.A.C.



Partial Exemption for Motor Vehicle Sold to Resident of Another State

DR-123
R. XX/XX
Rule 12A-1.097, F.A.C.
Effective XX/XX

Affidavit

State of Florida, County of _____

Name of Nonresident Purchaser _____

State of Residence and
Address of Purchaser _____
(Street) (City) (State) (ZIP)

If the nonresident purchaser is a corporation or partnership, an officer or partner must acknowledge the following to qualify for the partial exemption:

- The vehicle will be removed from this state within 45 days of purchase **and** will remain outside this state for a minimum of 180 days.

OR

If the vehicle is not removed from this state, an officer or partner in the nonresident corporation or partnership must certify the following:

- There is no officer that is a resident of this state.
- There is no stockholder who owns at least 10% of the corporation that is a resident of this state.
- There is no partner in the partnership who has at least 10% ownership of the partnership that is a resident of this state.

Name of Seller _____

Address of Seller _____
(Street) (City) (State) (ZIP)

Seller's Sales Tax Registration Number _____ Date of Sale _____

Description of Motor Vehicle:

Make _____ Model _____ Year _____

Vehicle Identification Number _____ Motor Number _____

Sales Price _____ Trade-In Allowance _____

Florida Sales Tax Paid: _____

This vehicle will be licensed in the State of _____ within forty-five (45) days after the date of purchase. I, _____ (Purchaser's Initials) understand I may owe sales tax to the State of _____ where the vehicle will be registered or licensed:

- if a credit for sales tax paid to the State of Florida is not allowed, or
- if the tax rate is higher than 6%.

I understand sales tax is being paid to the State of Florida and not to any other state.

Note: Tax Information Publication *Motor Vehicle Sales Tax Rates by State* is available on the Department's website at floridarevenue.com/taxes/tips.

Sworn to (or affirmed) and subscribed before me by means of ___ physical presence or ___ online notarization on this _____ of _____ (Day)

_____, _____, by _____ (nonresident purchaser).
(Month) (Year)

Signature of Nonresident Purchaser

Signature of Notary Public

Personally known _____ Or,

Produced identification _____

Type of identification produced _____

Print, Type or Stamp Commissioned Name of Notary Public

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX

AMENDING RULES 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, 12A-1.097, and 12A-1.104

SUMMARY OF PROPOSED RULE

Rules 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, and 12A-1.104, F.A.C., are amended to remove the notarization statements in suggested affidavits and certificates of exemption.

Rule 12A-1.097, F.A.C., is amended to adopt, by reference, revisions to five forms currently used to administer sales and use tax. Revisions to Form DR-1N (Registering Your Business) specify that for businesses with multiple locations, one application for each business entity is required for reemployment tax registration purposes. Revisions to Form DR-7N (Instructions for Consolidated Sales and Use Tax Return); Form DR-15N (Instructions for DR-15 Sales and Use Tax Returns); and Form DR-15EZ (Instructions for DR-15EZ Sales and Use Tax Returns) remove references to the nonprofit association SCORE. Revisions to Form DR-123 (Partial Exemption for Motor Vehicle Sold to Resident of Another State: Affidavit) include the removal of obsolete language and the amendment of the notarization statement contained in the form. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments is to remove notarization requirements, except when a notarized statement to claim an exemption is required by statute, and to remove obsolete language from rules and forms used in the administration of sales tax.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 26, 2020 (Vol. 46, No. 167, pp. 3387-3388), to advise the public of the proposed changes to Rules 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, 12A-1.097, and 12A-1.104, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

September 22, 2020

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 22, 2020, and approved the publication of the Notice of Proposed Rule for changes to Rules 12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, 12A-1.097, and 12A-1.104, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public hearing was published in the *Florida Administrative Register* on September 15, 2020 (Vol. 46, No. 180, pp. 3792-3793).

Notice of Proposed Rule

DEPARTMENT OF REVENUE
Sales and Use Tax

RULE NO.: RULE TITLE:

12A-16.008: Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-16.008, F.A.C., is to remove obsolete language from forms used in the administration of solid waste fees and the rental car surcharge.

SUMMARY: Revisions to Rule 12A-16.008, F.A.C., are to remove reference to the nonprofit association SCORE from Form DR-15SWN, Instructions for DR-15SW Solid Waste and Surcharge Returns. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department’s website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: [212.18\(2\)](#), [213.06\(1\)](#), [F.S](#)

LAW IMPLEMENTED: [212.0606](#), [212.12\(2\)](#), [213.235](#), [376.70](#), [403.717](#), [403.718](#), [403.7185](#), [F.S](#)

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-16.008 Public Use Forms.

(1)(a) No change

(b) Copies of 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) No change		
(3) DR-15SWN	Instructions for DR-15SW Solid Waste and Surcharge Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-09243)	XX/XX 04/18
(4) No change		

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185 FS. History—New 11-14-89, Amended 7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, 9-28-04, 6-28-05, 7-25-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-20-14, 7-28-15, 4-16-18, 1-1-21.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 26, 2020



Instructions for DR-15SW Solid Waste and Surcharge Returns

DR-15SWN
R. XX/XX
Rule 12A-16.008, F.A.C.
Effective XX/XX
Page 1 of 4

Use this return to Report:

- ▶ Dry-Cleaning Gross Receipts Tax Due
- ▶ New Tire Fees Due
- ▶ Lead-Acid Battery Fees Due
- ▶ Rental Car Surcharge Due

Complete the Back of the Return FIRST!

Dry-Cleaning Gross Receipts		Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.
A. Dry-Cleaning Gross Receipts	[][] , [][] . [][]	Signature of Taxpayer _____ Date _____ Telephone # _____ Signature of Preparer _____ Date _____ Telephone # _____
B. Less Exempt Receipts	[][] , [][] . [][]	
C. Taxable Gross Receipts	[][] , [][] . [][]	
1. Dry-Cleaning Gross Receipts Tax Due - Multiply Taxable Gross Receipts by 2% (.02) and enter this amount on Line 1		
2. New Tire Fees Due	[][] , [][] . 00	
3. Lead-Acid Battery Fees Due	[][] , [][] . 0	
4. Rental Car Surcharge Due	[][] , [][] . 00	
5. Total Amount Due - Bring amount to Line 5 on front of return.	[][] , [][] . [][]	The amount due (Line 5) on the back of the return is entered on Line 5 on the front of the return.

Solid Waste and Surcharge Return		HD/PM DATE: / /	DR-15SW
Certificate Number	Reporting Period	DR-15SW	
		5. Total tax, fees, and surcharges due (from Line 5 on reverse side)	[][] , [][] . [][]
		6. Less credits	[][] , [][] . [][]
		7. Net amount due	[][] , [][] . [][]
		8. Plus penalty	[][] , [][] . [][]
		9. Plus interest	[][] , [][] . [][]
		10. Amount due with return	[][] , [][] . [][]
FLORIDA DEPARTMENT OF REVENUE 5050 W TENNESSEE ST TALLAHASSEE FL 32399-0120			
Due: _____ Late After: _____ <input type="checkbox"/> Check here if payment was made electronically.		The amount of credits (Line 6) cannot be more than the tax, fees, and surcharges due (Line 5).	

Be sure to use the correct tax return for each reporting period.

The amount of credits (Line 6) cannot be more than the tax, fees, and surcharges due (Line 5).

Subscribe to Receive Email Alerts from the Department!

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Subscribe today at: floridarevenue.com/dor/subscribe

closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

Submit a new registration (online or paper) if you:

- move your business location from one Florida county to another (does not apply to accounts for the dry-cleaning gross receipts tax);
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

Explanation of Taxes, Fees, and Surcharges Reported on the DR-15SW

Gross Receipts Tax on Dry-Cleaning/Laundrying: A gross receipts tax is imposed on every dry-cleaning and dry drop-off facility engaged in the business of dry-cleaning or laundering clothing and other fabrics, and providing coin-operated dry-cleaning machines in Florida. This tax is not imposed on the receipts received from coin-operated laundry machines or on laundry done on a wash, dry, and fold basis.

New Tire Fee: The new tire fee is imposed on dealers making retail sales of new motor vehicle tires, including those sold to governmental entities or tax-exempt entities, when such sales are made within Florida. The fee is due whether the tire is sold separately or as a component part of the vehicle. The fee must be separately stated on the sales receipt or invoice and included in the total amount subject to sales tax.

Lead-Acid Battery Fee: The lead-acid battery fee is imposed on dealers making retail sales of new and remanufactured lead-acid batteries, including those sold to governmental entities, or tax-exempt entities, when such sales are made within Florida. The fee applies to new and remanufactured batteries for use in motor vehicles (on-road or off-road), vessels, or aircraft. The fee is due whether the battery is sold separately or as a component part of the vehicle, vessel, or aircraft. If the dealer passes this fee along to the purchaser as a cost item, the dealer must separately state the fee on the sales receipt or invoice and include it in the total amount subject to sales tax.

Rental Car Surcharge: The rental car surcharge is imposed on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers. The surcharge does not apply to the lease or rental of motorcycles, mopeds, trucks, trailers, recreational vehicles, or van conversions. The lease or rental is exempt from the surcharge when the purchaser issues a sales tax exemption certificate to lease or rent the motor vehicle exempt from sales tax.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, even when the vehicle is licensed outside Florida.

A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours. If the member uses the motor vehicle for 24 hours or more in a single usage, the \$2 per day surcharge applies.

Report the Surcharge by County (DR-15SWS Schedule): Florida law requires dealers to report the rental car surcharge by the county where the lessee picks up the passenger motor vehicle. If you have multiple business locations at which you lease or rent motor vehicles designed to accommodate less than nine passengers, you must have a separate *Certificate of*

Registration for each business location and report the rental car surcharge due for that business location.

Complete Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, when:

- You lease or rent a vehicle from your business location in one Florida county and your customer picks up the vehicle in another Florida county. Use Form DR-15SWS to report the surcharge in the county where the vehicle is picked up.
- You have no business locations in Florida and you lease a vehicle for 12 months or longer that is registered, licensed, or titled in Florida. Use Form DR-15SWS to report the surcharge in the county where the residence address of the lessee identified on the vehicle registration, license, or title is located.

On Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, enter the rental car surcharge by the county where the surcharge is attributed. Total the surcharge due for all counties and enter the total amount on the Rental Car Surcharge Due line (Line 4) on the back of the DR-15SW, *Solid Waste and Surcharge Return*.

Dealers who electronically file their returns (DR-15SW) will complete the DR-15SWS schedule electronically.

Line-by-Line Instructions for Completing the DR-15SW

Complete the back of the return first.

Dry-Cleaning Gross Receipts

A: Dry-Cleaning Gross Receipts

Enter the total charges imposed by dry-cleaning and dry drop-off facilities for laundering and dry-cleaning clothing and other fabrics (including coin-operated dry-cleaning machines) during the reporting period on Line A. Do not include charges imposed for coin-operated laundry machines or laundry done on a wash, dry, and fold basis.

B: Less Exempt Receipts

Enter the total exempt receipts from other dry-cleaning and dry drop-off facilities that issued you a resale certificate to buy laundering or dry-cleaning services for the purpose of reselling those same services on Line B.

C: Taxable Gross Receipts

Subtract exempt receipts (Line B) from dry-cleaning gross receipts (Line A) and enter the amount of taxable gross receipts on Line C.

Line 1 Dry-Cleaning Gross Receipts Tax Due

Multiply the taxable gross receipts on Line C by 2% (taxable gross receipts \times .02) and enter the dry-cleaning gross receipts tax due on Line 1.

Line 2 New Tire Fees Due

Enter the total amount of new tire fees due during the reporting period on Line 2. The new tire fee is imposed at the rate of \$1 per tire on each new tire sold at retail in Florida. Do not include the new tire fees that were refunded to customers who returned the new tire and received a refund of the total sales price of the tire.

Line 3 Lead-Acid Battery Fees Due

Enter the total amount of lead-acid battery fees due during the reporting period on Line 3. The lead-acid battery fee is imposed at the rate of \$1.50 per battery

on each new or remanufactured battery sold at retail in Florida. Do not include the lead-acid battery fees that were refunded to customers who returned the battery and received a refund of the total sales price of the battery.

Line 4 Rental Car Surcharge Due

Enter the total amount of rental car surcharge due during the reporting period on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers on Line 4.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, and the use of a motor vehicle by a member of a car-sharing service for 24 hours or longer in a single usage. A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours.

Line 5 Total tax, fees, and surcharges due

Add lines 1 through 4 and enter the total on Line 5 on the back of the return. Bring the total from Line 5 on the back of the return to Line 5 on the front of the return.

Line 6 Less credits

Enter the total amount of allowable deductions, including credit memos issued by the Department on Line 6.

You will not receive a credit if the total amount of credit (Line 6) is greater than the total tax, fee, and surcharges due (Line 5). If the total amount of credit is greater than the total tax, fee, and surcharges due, reduce the amount of credits claimed to equal the total tax, fee, and surcharges due. You may report the remaining amount of credits (not to exceed the

total tax, fee, and surcharges due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

Line 7 Net amount due

Enter the result of Line 5 minus Line 6 on Line 7.

Line 8 Plus penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50, or
- 10% of the net amount due on Line 7.

If your return or payment is late, the minimum penalty is \$50, **even if you file a late return with no tax due.**

Line 9 Plus interest

If your payment is late, you owe interest on the "Net amount due" (Line 7). Florida law provides a floating rate of interest for late payments of taxes, fees, and surcharges due. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department's website.

Line 10 Amount due with return

Enter the total of Lines 7, 8, and 9.

Electronic payment check box: If you make your payment electronically, check the box on the front of the return.

Signature(s): Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

Contact Us

Information, forms, and tutorials are available on the Department's website: floridarevenue.com

To speak with a Department representative, or if you need to replace a lost or damaged return or coupon book, 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

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Educational Tax Webinars

Visit the Department's Taxpayer Education webpage for additional information and available webinars at floridarevenue.com/taxes/education.

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.

Form DR-15SWS

Schedule of Rental Car Surcharge by County

Rule 12A-16.008, F.A.C.

Form DR-15SW

Solid Waste and Surcharge Return

Rule 12A-16.008, F.A.C.

Form DR-26S

Application for Refund - Sales and Use Tax

Rule 12-26.008, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
RENTAL CAR SURCHARGE
AMENDING RULE 12A-16.008

SUMMARY OF PROPOSED RULE

Revisions to Rule 12A-16.008, F.A.C., are to remove reference to the nonprofit association SCORE from Form DR-15SWN, Instructions for DR-15SW Solid Waste and Surcharge Returns. Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendment to Rule 12A-16.008, F.A.C., is to remove obsolete language from forms used in the administration of solid waste fees and the rental car surcharge.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 26, 2020 (Vol. 46, No. 167, p. 3388), to advise the public of the proposed changes to Rule 12A-16.008, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

September 22, 2020

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 22, 2020, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-16.008, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public hearing was published in the *Florida Administrative Register* on September 15, 2020 (Vol. 46, No. 180, p. 3793).

Notice of Proposed Rule

DEPARTMENT OF REVENUE
Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:

12C-3.008: Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-3.008, F.A.C., is to remove notarization requirements from two forms used in the administration of estate taxes.

SUMMARY: Revisions to Rule 12C-3.008, F.A.C., are required to implement changes to two existing forms incorporated into the rule. These forms include Form DR-312 (Affidavit of No Florida Estate Tax Due) and Form DR-313 (Affidavit of No Florida Estate Tax Due When Federal Return is Required). Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department’s website and may also be obtained by calling or writing the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: [198.08](#), [198.32\(2\)](#), [213.06\(1\)](#), [F.S](#)

LAW IMPLEMENTED: [198.02](#), [198.03](#), [198.04](#), [198.08](#), [198.13](#), [198.22](#), [198.23](#), [198.26](#), [198.32\(2\)](#), [198.33\(1\)](#), [198.38](#), [198.39](#), [213.37](#), [837.06](#), [F.S](#)

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-3.008 Public Use Forms.

(1)(a) No change

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading these forms 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-312	Affidavit of No Florida Estate Tax Due (R-08/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03610)	XX/XX 01/14
(3) DR-313	Affidavit of No Florida Estate Tax Due When Federal Return is Required (R-06/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___00840)	XX/XX 01/12
(4)	No change	

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented ~~92.52(1)(b), 119.071(5), 198.02, 198.03, 198.04, 198.08, 198.13, 198.22, 198.23, 198.26, 198.32(2), 198.33(1), 198.38, 198.39, 213.37, 837.06~~ FS. History–

New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06, 11-6-07, 4-14-09, 6-28-10, 1-25-12, 1-20-14, 1-1-21.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 26, 2020



Affidavit of No Florida Estate Tax Due

DR-312
R. XX-XX
Rule 12C-3.008, F.A.C.
Effective XX-XX
Page 1 of 2

(This space available for case style of estate probate proceeding)

(For official use only)

I, the undersigned, _____, do hereby state:
(print name of personal representative)

1. I am the personal representative as defined in section 198.01 or section 731.201, Florida Statutes, as the case may be, of the estate of _____.
(print name of decedent)
2. The decedent referenced above died on ___/___/___, and was domiciled (as defined in s. 198.015, F.S.) at the time of death in the state of _____.
(date of death)

On date of death, the decedent was (check one): a U.S. citizen **not** a U.S. citizen

3. A federal estate tax return (federal Form 706 or 706-NA) is not required to be filed for the estate.
4. The estate does not owe Florida estate tax pursuant to Chapter 198, F.S.
5. I acknowledge personal liability for distribution in whole or in part of any of the estate by having obtained release of such property from the lien of the Florida estate tax.

Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true to the best of my knowledge and belief. This Affidavit is based on all information of which the personal representative has any knowledge.

Executed this _____ day of _____, 20____ Signature _____

Print name _____ Telephone number _____

Mailing address _____ City/State/ZIP _____

File this form with the appropriate clerk of the court. Do not mail to the Florida Department of Revenue.

Instructions for Completing Form DR-312

File this form with the appropriate clerk of the court. Do not mail to the Florida Department of Revenue.

General Information

If Florida estate tax is not due and a federal estate tax return (federal Form 706 or 706-NA) is not required to be filed, the personal representatives of such estates should complete Florida Form DR-312, *Affidavit of No Florida Estate Tax Due*. **Note that the definition of “personal representative” in Chapter 198, F.S., includes any person who is in actual or constructive possession. Therefore, this affidavit may be used by “persons in possession” of any property included in the decedent’s gross estate.**

Form DR-312 is admissible as evidence of nonliability for Florida estate tax and will remove the Department’s estate tax lien. The Florida Department of Revenue will no longer issue *Nontaxable Certificates* for estates for which the DR-312 has been duly filed and no federal Form 706 or 706-NA is due.

The 3-inch by 3-inch space in the upper right corner of the form is for the exclusive use of the clerk of the court. Do not write, mark, or stamp in that space.

Where to File Form DR-312

Form DR-312 must be recorded directly with the clerk of the circuit court in the county or counties where the decedent owned property. **Do not** send this form to the Florida Department of Revenue.

When to Use Form DR-312

Form DR-312 should be used when an estate is not subject to Florida estate tax under Chapter 198, F.S.,

and a federal estate tax return (federal Form 706 or 706-NA) is not required to be filed. **NOTE:** This form may **NOT** be used for estates that are required to file federal form 706 or 706-NA.

Federal thresholds for filing federal Form 706 only: (For informational purposes only. Please confirm with Form 706 instructions.)

Date of Death (year)	Dollar Threshold for Filing Form 706 (value of gross estate)
2000 and 2001	\$675,000
2002 and 2003	\$1,000,000
2004 and 2005	\$1,500,000
For 2006 and forward go to the IRS website at www.irs.gov to obtain thresholds.	

For thresholds for filing federal Form 706-NA (nonresident alien decedent), contact your local Internal Revenue Service office.

If an administration proceeding is pending for an estate, Form DR-312 may be filed in that proceeding. The case style of the proceeding should be added in the large blank space in the upper left portion of the DR-312.

Form DR-312 should be filed with the clerk of the court and duly recorded in the public records of the county or counties where the decedent owned property.

To Contact Us

Information, forms, and tutorials are available on the Department’s website floridarevenue.com

If you have any questions, or need assistance, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, go to: 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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Reference Material

Rule Chapter 12C-3, Florida Administrative Code and Chapter 198, Florida Statutes. Tax statutes and rules are available online at: <https://revenue.law.floridarevenue.com>



**Affidavit of No Florida Estate Tax Due
When Federal Return is Required**

DR-313
R. XX/XX
Rule 12C-3.008, F.A.C.
Effective XX/XX
Page 1 of 2

(This space available for case style of estate probate proceeding)

(For official use only)

I, the undersigned, _____, do hereby state:
(print name of personal representative)

- I am the personal representative as defined in section 198.01 or section 731.201, Florida Statutes (F.S.), as the case may be, of the estate of _____.
(print name of decedent)
- The decedent referenced above died on ____/____/____, and was domiciled (as defined in section 198.015, F.S.) at the time of death in the state of _____.
(date of death)

On date of death, the decedent was (check one): a U.S. citizen not a U.S. citizen

- A federal estate tax return (federal Form 706 or 706-NA) is required to be filed for the estate.
- The estate does not owe Florida estate tax pursuant to Chapter 198, F.S.
- The estate is not required to file a Florida estate tax return (Form F-706) according to section 198.13(4), F.S.
- I acknowledge personal liability for distribution in whole or in part of any of the estate by having obtained release of such property from the lien of the Florida estate tax.

Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true to the best of my knowledge and belief. This Affidavit is based on all information of which the personal representative has any knowledge.

Signature _____

Print name _____ Telephone number _____

Mailing address _____ City/State/ZIP _____

File this form with the appropriate clerk of the court. Do not mail to the Florida Department of Revenue.

Instructions for Completing Form DR-313

File this form with the appropriate clerk of the court. Do not mail to the Florida Department of Revenue.

General Information

If Florida estate tax is not due and a federal estate tax return (federal Form 706 or 706-NA) is required to be filed, the personal representative is to complete Florida Form DR-313, *Affidavit of No Florida Estate Tax Due When Federal Return is Required*, provided a Florida return is not due according to section 198.13(4), F.S.

NOTE:

- A) The definition of “personal representative” in Chapter 198, F.S., includes any person who is in actual or constructive possession. Therefore, this affidavit may be used by “persons in possession” of any property included in the decedent’s gross estate.
- B) Estates that are not required to file federal Form 706 or 706-NA, should use form DR-312, *Affidavit of No Florida Estate Tax Due*.

When to Use Form DR-313

This form is used when:

- the decedent’s date of death is on or after January 1, 2005,
- the estate is not subject to Florida estate tax under Chapter 198, F.S.,
- a federal estate tax return (federal Form 706 or 706-NA) is required to be filed, and
- a Florida return is not due according to section 198.13(4), F.S.

Form DR-313 is admissible as evidence of nonliability for Florida estate tax and will remove the Department’s estate tax lien. The Florida Department of Revenue will no longer issue *Nontaxable Certificates* for estates for which the DR-313 has been duly filed and federal Form 706 or 706-NA is due.

Where to File Form DR-313

Form DR-313 should be filed with the clerk of the court and duly recorded in the public records of the county or counties where the decedent owned property. **Do not** send this form to the Florida Department of Revenue.

If an administration proceeding is pending for an estate, Form DR-313 may be filed in that proceeding. The case style of the proceeding should be added in the large blank space in the upper left portion of the DR-313. The 3-inch by 3-inch space in the upper right corner of the form is for the exclusive use of the clerk of the court. Do not write, mark, or stamp in that space.

Federal thresholds for filing federal Form 706 and 706-NA:

For current and prior year federal threshold information, please visit the Internal Revenue Service (IRS) Internet site at www.irs.gov or contact your local IRS office.

Contact Us

Information, forms, and tutorials are available on the Department’s website at floridarevenue.com.

If you have questions or need assistance, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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

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

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Reference Material

Rule Chapter 12C-3, Florida Administrative Code and Chapter 198, Florida Statutes. Tax statutes and rules are available online at <http://revenuелaw.floridarevenue.com>.

Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.
The form is available online at floridarevenue.com/forms.*

Form DR-312

Affidavit of No Florida Estate Tax Due

Rule 12C-3.008, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-3, FLORIDA ADMINISTRATIVE CODE
ESTATE TAX
AMENDING RULE 12C-3.008

SUMMARY OF PROPOSED RULE

Revisions to Rule 12C-3.008, F.A.C., are required to implement changes to two existing forms incorporated into the rule. These forms include Form DR-312 (Affidavit of No Florida Estate Tax Due) and Form DR-313 (Affidavit of No Florida Estate Tax Due When Federal Return is Required). Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12C-3.008, F.A.C., is to remove notarization requirements from two forms used in the administration of estate taxes.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 26, 2020 (Vol. 46, No. 167, p. 3389), to advise the public of the proposed changes to Rule 12C-3.008, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

September 22, 2020

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 22, 2020, and approved the publication of the Notice of Proposed Rule for changes to Rule 12C-3.008, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public hearing was published in the *Florida Administrative Register* on September 15, 2020 (Vol. 46, No. 180, p. 3794).