

**Florida Department of Revenue**  
**Tax Information Publication**

**TIP 06A01-24**

**Dated: December 18, 2006**

**Motor Vehicle Sales Tax Rates by State**  
**As of December 18, 2006, and Tax Credit Application**

**Motor Vehicles Purchased in Another State and Brought into Florida**

Section 212.06(7), Florida Statutes (F.S.), allows a credit to be given on tangible personal property brought into Florida where a like tax has been lawfully imposed and paid in another state. If the amount paid is equal to or greater than the amount imposed by Florida, no additional tax is due. If the amount is less than the amount imposed in Florida, only the difference between the two is due. However, it is presumed that tangible personal property used in another state, territory of the U.S., or District of Columbia, for six months or longer before being brought into Florida was not purchased for use in Florida and, therefore, no Florida tax is due. No credit of Florida tax is given for use or taxes paid in another country. See section entitled "Foreign Countries."

Credit against Florida sales tax and any discretionary sales surtax shall be given for a like tax paid in another state, whether the tax has been paid to the state, or to a county or city (local taxes) within the other state, and provided the like tax is related to the transaction.

**Motor Vehicles Sold in Florida to Residents of Another State**

Section 212.08(10), F.S., allows a partial exemption for a motor vehicle purchased by a resident of another state. The tax imposed is the amount of sales tax that would be imposed by the purchaser's home state if the vehicle were purchased in that state; however, it is not to exceed the Florida 6% tax rate. The tax collected is Florida tax and is to be remitted to the Florida Department of Revenue. The nonresident purchaser is required to complete, at the time of sale, Form DR-123, Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing in Another State, declaring his/her intent to license the vehicle in his/her home state within 45 days of the date of sale. If the nonresident purchaser licenses the motor vehicle in his or her home state within 45 days from the date of purchase, there is no requirement that the motor vehicle has to be removed from this state.

The partial exemption for a motor vehicle sold in Florida to a nonresident purchaser **does not** apply to a nonresident corporation or partnership when:

- > An officer of the corporation is a Florida resident;
- > A stockholder who owns a least 10 percent of the corporation is a Florida resident; or
- > A partner who has at least a 10 percent ownership in the partnership is a Florida resident.

However, the partial exemption may be allowed to corporations or partnerships if the vehicle is removed from Florida

within 45 days after purchase and remains outside this state for a minimum of 180 days, regardless of the residency of the owners or stockholders of the purchasing entity.

Currently, the states of **Arkansas and Mississippi** impose a sales tax on motor vehicles, but they **DO NOT** allow a credit for taxes paid to Florida. Residents of these states should be made aware that they are required to pay sales tax to Florida at the rate imposed by their home state when they purchase a vehicle in Florida and will also be required to pay tax to their home state when the vehicle is licensed in their home state.

### ALABAMA

2% sales tax rate.

Credit is allowed by Florida for tax paid in Alabama.

Credit is allowed by Alabama for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Boats without motors are taxed at 4%. Occasional or isolated sales are **NOT** exempt. Local taxes authorized.

### ALASKA

No sales tax.

No credit is allowed by Florida for tax paid in Alaska.

No credit is allowed by Alaska for tax paid in Florida.

Local taxes authorized.

### ARIZONA

5.6% sales tax rate.

Credit is allowed by Florida for tax paid in Arizona.

Credit is allowed by Arizona for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales **ARE** exempt. Local taxes authorized.

### ARKANSAS

6% sales tax rate.

Credit is allowed by Florida for tax paid in Arkansas.

No credit is allowed by Arkansas for tax paid in Florida.

Sales tax imposed on motor vehicles with a taxable purchase price of \$2500.00 or greater. Credit for trade-in allowed. Occasional or isolated sales are **NOT** exempt. Local taxes authorized.

## CALIFORNIA

7.25% sales tax rate.

Credit is allowed by Florida for tax paid in California.

Credit is allowed by California for tax paid in Florida.

Tax calculated on sales price of new and used vehicles. No credit for trade-in. Occasional or isolated sales are **NOT** exempt. Local taxes authorized.

## COLORADO

2.9% sales tax rate.

Credit is allowed by Florida for tax paid in Colorado.

Credit is allowed by Colorado for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt.

## CONNECTICUT

6% sales tax rate.

Credit is allowed by Florida for tax paid in Connecticut.

Credit is allowed by Connecticut for tax paid in Florida.

Tax calculated on sales price of motor vehicle, less credit for trade-in when purchased from a licensed motor vehicle dealer. Occasional or isolated sales are **NOT** exempt. Commercial trucks, truck tractors, tractors, semi-trailers and vehicles used in combination therewith are exempt if the gross vehicle weight rating is in excess of 26,000 lbs. or the vehicle is used exclusively in interstate commerce.

## DELAWARE

No sales tax.

Credit is allowed by Florida for tax paid in Delaware.

Credit is allowed by Delaware for tax paid in Florida if vehicle was titled in Florida and retitled in Delaware within 90 days from date of the Florida title.

A motor vehicle document fee of 2.75% is imposed. Fee calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt.

## DISTRICT OF COLUMBIA

No sales tax (on motor vehicles).

No credit is allowed by Florida for tax paid in the District of Columbia.

No credit is allowed by the District of Columbia for tax paid in Florida.

A motor vehicle excise tax is imposed. No credit for trade-in; 6% of fair market value of new & used 3,499 lb. or less; 7% on fair market value of new & used 3,500 lb. or more.

### FLORIDA

6% sales tax rate.

[REFER to this document (under other states) for tax credit provisions.]

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt. Local taxes authorized.

### GEORGIA

4% sales tax rate.

Credit is allowed by Florida for tax paid in Georgia.

Credit is allowed by Georgia for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales **ARE** exempt. Local taxes authorized. **Please Note:** Georgia does not allow credit for taxes paid in excess of 4% to apply against Georgia local taxes.

### HAWAII

No sales tax

No credit is allowed by Florida for tax paid in Hawaii.

Credit is allowed by Hawaii for tax paid in Florida.

4% general excise tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales **ARE** exempt. Local taxes authorized.

### IDAHO

6% sales tax rate. (Effective October 1, 2006.)

Credit is allowed by Florida for tax paid in Idaho.

Credit is allowed by Idaho for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt, except for trailers. Sales of motor vehicles with a maximum gross registered weight over 26,000 lbs. that are registered under the I.R.P. and used as part of a fleet with over 10% of miles outside Idaho are exempt.

## ILLINOIS

6.25% sales tax rate.

Credit is allowed by Florida for tax paid in Illinois.

Credit is allowed by Illinois for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt; however, the tax is determined by the purchase price or fair market value of the vehicle and the age of the vehicle (See Table A and Table B listed below). Local taxes authorized.

### **Table A**

### **Table B**

Vehicles purchased for less than \$15,000:      Vehicles purchased for \$15,000 or more:

<b>Vehicle Age (Years)</b>	<b>Tax</b>	<b>Purchase Price</b>	<b>Tax</b>
1 or newer	\$390	\$15,000-\$19,999	\$750
2	\$290	\$20,000-\$24,999	\$1,000
3	\$215	\$25,000-\$29,999	\$1,250
4	\$165	\$30,000 or more	\$1,500
5	\$115		
6	\$ 90		
7	\$ 80		
8	\$ 65		
9	\$ 50		
10	\$ 40		
11 or older	\$ 25		

## INDIANA

6% sales tax rate.

Credit is allowed by Florida for tax paid in Indiana.

Credit is allowed by Indiana for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt.

## IOWA

5% sales tax rate.

Credit is allowed by Florida for tax paid in Iowa.

Credit is allowed by Iowa for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt. Trucks, trailers, and semi-trailers registered for a gross weight of 13 tons or more and are used in interstate commerce are exempt.

### KANSAS

5.3% sales tax rate.

Credit is allowed by Florida for tax paid in Kansas.

Credit is allowed by Kansas for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt. Local taxes authorized.

### KENTUCKY

No sales tax (on motor vehicles sold to Kentucky residents).

Credit is allowed by Florida for tax paid in Kentucky.

**Effective August 1, 2006, Florida residents will be assessed Kentucky sales tax on the purchase of a motor vehicle in Kentucky.**

Credit is allowed by Kentucky for tax paid in Florida.

There is a 6% motor vehicle usage tax on the total selling price of new vehicles with no credit for trade-in and on used motor vehicles with credit for trade-in, if the trade-in was previously registered in Kentucky. The tax is based on the total selling price, provided the buyer and seller complete a notarized affidavit attesting to the total consideration.

**NOTE:** Mobile homes, trailers, and boats are subject to 6% sales tax. Credit is allowed by Florida on mobile homes, trailers, and boats.

### LOUISIANA

4% sales tax rate.

Credit is allowed by Florida for tax paid in Louisiana.

Credit is allowed by Louisiana for tax paid in Florida.

Tax calculated on the sales price of new or used motor vehicles, less credit for trade-in. Trucks and trailers over 26,000 lbs. used 80% of the time in interstate commerce are exempt. Occasional or isolated sales are **NOT** exempt. Local taxes authorized. New mobile homes are taxed at 4% of 46% of the purchase price. Used mobile homes are exempt whether sold by a dealer or an individual.

### MAINE

5% sales tax rate.

Credit is allowed by Florida for tax paid in Maine.

Credit is allowed by Maine for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt.

### MARYLAND

No sales tax (on motor vehicles).

No credit is allowed by Florida for tax paid in Maryland.

No credit is allowed by Maryland for tax paid in Florida.

A motor vehicle excise tax of 5% on fair market value - no credit for trade-in. Occasional or isolated sales are **NOT** exempt.

### MASSACHUSETTS

5% sales tax rate.

Credit is allowed by Florida for tax paid in Massachusetts.

Credit is allowed by Massachusetts for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicles. Credit for trade-in allowed when motor vehicle traded in to a registered dealer. Occasional or isolated sales are **NOT** exempt.

### MICHIGAN

6% sales tax rate.

Credit is allowed by Florida for tax paid in Michigan.

Credit is allowed by Michigan for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicles. No credit for trade-in. Occasional or isolated sales are **NOT** exempt. Concrete mixing trucks used for industrial purposes are exempt. Commercial trucks with 2 axles and GVW in excess of 10,000 lbs. or a power unit having 3 or more axles are exempt.

### MINNESOTA

6.5% sales tax rate.

Credit is allowed by Florida for tax paid in Minnesota.

Credit is allowed by Minnesota for tax paid in Florida.

Tax is calculated on sales price of new and used motor vehicles, less credit for trade-in. Used vehicles that are 10 years old or older are taxed at a flat \$10.00. Occasional or isolated sales are **NOT** exempt. Local taxes authorized. Ambulances owned and operated by local governments are exempt. Ready mix concrete trucks are exempt.

### MISSISSIPPI

5% sales tax rate on motor vehicles and light trucks; 3% on heavy trucks; 3% on semi-trailers; 7% on all other trailers; 7% on motorcycles.

Credit is allowed by Florida for tax paid in Mississippi on any type of vehicle.

No credit is allowed by Mississippi for tax paid in Florida (except for mobile homes).

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt; however, casual sales of motor vehicles are taxable at 3% of the true value of the vehicle. Transfers of motor vehicles 10 or more years after the date of manufacture are exempt from tax.

### MISSOURI

4.225% sales tax rate.

Credit is allowed by Florida for tax paid in Missouri.

Credit is allowed by Missouri for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt. Local taxes authorized.

### MONTANA

No sales tax.

No credit is allowed by Florida for tax paid in Montana.

No credit is allowed by Montana for tax paid in Florida.

Motor vehicle tax calculated on manufacturer's F.O.B. factory list price - new only. Used motor vehicles: no sales tax but a 2% local property tax based on average trade-in value from N.A.D.A. Blue Book. No credit for trade-in. Occasional or isolated sales **ARE** exempt. Local taxes authorized.

### NEBRASKA

5.5% sales tax rate.

Credit is allowed by Florida for tax paid in Nebraska.

Credit is allowed by Nebraska for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales of motor vehicles between individuals are **NOT** exempt. Local taxes of 0.5%, 1.0%, or 1.5% authorized.

### NEVADA

6.5%, 6.75%, 6.875%, 7%, 7.25%, or 7.75% sales tax rate (depending on county).

Credit is allowed by Florida for tax paid in Nevada.



Credit is allowed by Nevada for tax paid in Florida.

4.5%, 4.75%, 4.875%, 5%, or 5.25% credit on value of trade-in depending upon the county. All motor vehicles sold by a retailer are subject to 2% sales tax regardless of the total trade-in allowance. Occasional or isolated sales **ARE** exempt (Effective January 1, 2006). Local taxes authorized.

### NEW HAMPSHIRE

No sales tax.

No credit is allowed by Florida for tax paid in New Hampshire.

No credit is allowed by New Hampshire for tax paid in Florida.

No state sales tax; local permit fee.

### NEW JERSEY

7% sales tax rate. (Effective July 15, 2006.)

Credit is allowed by Florida for tax paid in New Jersey.

Credit is allowed by New Jersey for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Only commercial vehicles over 26,000 lb., 18,000 lb. for farm vehicles, or operated pursuant to ICC permit are not taxable. Occasional or isolated sales are **NOT** exempt.

### NEW MEXICO

No sales tax (on motor vehicles).

Credit is allowed by Florida for tax paid in New Mexico.

Credit is allowed by New Mexico for tax paid in Florida.

A 3 % motor vehicle excise tax is imposed on new and used vehicles on sales price less credit for trade-in. Occasional or isolated sales are **NOT** exempt.

### NEW YORK

4% sales tax rate. (Effective June 1, 2005.)

Credit is allowed by Florida for tax paid in New York.

Credit is allowed by New York for tax paid in Florida.

State sales tax plus applicable local tax. Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt.

### NORTH CAROLINA

No sales tax (on motor vehicles).

Credit is allowed by Florida for tax paid in North Carolina.

Credit is allowed by North Carolina for tax paid in Florida.

Motor vehicles are subject to a 3% highway use tax. Tax is calculated on sales price of new or used motor vehicle less credit for trade-in. \$1,000 maximum tax applies only to vehicles with a gross vehicle weight of over 26,001 lbs.

Recreational vehicles are subject to a maximum tax of \$1,500 unless the recreational vehicle is over 26,001 lbs., which is subject to \$1,000 maximum tax.

### NORTH DAKOTA

No sales tax (on motor vehicles).

Credit is allowed by Florida for tax paid in North Dakota.

Credit is allowed by North Dakota for tax paid in Florida.

A motor vehicle excise tax of 5% is imposed on the sales price of new and used motor vehicles less credit for trade-in. Occasional or isolated sales are **NOT** exempt. **NOTE:** New mobile homes are subject to 3% sales tax; used mobile homes are not taxed; boats and off-road vehicles are subject to 5% sales tax.

### OHIO

5.5% sales tax rate. (Effective July 1, 2005.)

Credit is allowed by Florida for tax paid in Ohio.

Credit is allowed by Ohio for tax paid in Florida.

Tax is calculated on sales price of new or used motor vehicles. Credit for trade-in allowed only when the motor vehicle is traded to a new motor vehicle dealer for a new motor vehicle. Occasional or isolated sales are **NOT** exempt. Local taxes authorized. Credit for trade-in allowed on new or used watercraft when another watercraft is given in trade and the seller is registered with the Ohio Department of Natural Resources.

### OKLAHOMA

No sales tax (on motor vehicles).

Credit is allowed by Florida for tax paid in Oklahoma.

No credit is allowed by Oklahoma for tax paid in Florida.

A 3.25% excise tax is imposed on new motor vehicles on the purchase price. The excise tax on used vehicles is \$20.00 on first \$1500.00 of purchase price plus 3.25% of remainder. No credit for trade-in. Occasional or isolated sales are **NOT** exempt.

### OREGON

No sales tax.

No credit is allowed by Florida for tax paid in Oregon.

No credit is allowed by Oregon for tax paid in Florida.

No state sales tax; registration fee in lieu of taxes. Fee is by weight for truckers.

### PENNSYLVANIA

6% sales tax rate.

Credit is allowed by Florida for tax paid in Pennsylvania.

Credit is allowed by Pennsylvania for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt.

### RHODE ISLAND

7% sales tax rate.

Credit is allowed by Florida for tax paid in Rhode Island.

Credit is allowed by Rhode Island for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicles. Trade-in credit allowance on automobiles only. Occasional or isolated sales are **NOT** exempt. Boats are not subject to tax.

### SOUTH CAROLINA

5% sales tax rate (\$300 maximum).

Credit is allowed by Florida for tax paid in South Carolina.

Credit is allowed by South Carolina for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in (maximum \$300). Occasional or isolated sales are **NOT** exempt. Local taxes authorized.

### SOUTH DAKOTA

No sales tax (on motor vehicles).

Credit is allowed by Florida for tax paid in South Dakota.

No credit is allowed by South Dakota for tax paid in Florida.

A 3% excise tax is calculated on the sales price of new and used motor vehicles with a credit allowed for trade-in. Occasional or isolated sales are **NOT** exempt.

### TENNESSEE

7% sales tax rate.

Credit is allowed by Florida for tax paid in Tennessee.

Credit is allowed by Tennessee for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt. Local taxes authorized. Mobile homes are taxed at 3.5%. Sales of trucks with maximum gross vehicle weight of 20,000 lbs. or more to common carriers holding common or contract authority by the federal government or other state regulatory agency for use in interstate commerce are exempt.

### TEXAS

6.25% sales tax rate.

Credit is allowed by Florida for tax paid in Texas.

Credit is allowed by Texas for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt.

### UTAH

4.75% sales tax rate.

Credit is allowed by Florida for tax paid in Utah.

Credit is allowed by Utah for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt. Local taxes authorized.

### VERMONT

6% purchase and use tax rate.

Credit is allowed by Florida for tax paid in Vermont.

Credit is allowed by Vermont for tax paid in Florida.

Credit allowed for trade-in. Occasional or isolated sales are **NOT** exempt.

### VIRGINIA

3% sales tax rate (\$35 minimum).

Credit is allowed by Florida for tax paid in Virginia.

Credit is allowed by Virginia for tax paid in Florida.

\$35 minimum. No credit for trade-in. (A Virginia resident who purchases a vehicle in Florida will receive credit for the

tax paid to Florida, but will owe additional tax to Virginia on the amount of the trade-in.) Occasional or isolated sales are **NOT** exempt. Vehicles with gross vehicle weight over 26,001 lbs. are exempt.

### WASHINGTON

6.8% sales tax rate.

Credit is allowed by Florida for tax paid in Washington.

Credit is allowed by Washington for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt. Local taxes authorized.

### WEST VIRGINIA

No sales tax (on motor vehicles).

Credit is allowed by Florida for tax paid in West Virginia, when the sale was made through a motor vehicle dealer.

No credit is allowed by West Virginia for tax paid in Florida.

A 5% motor vehicle privilege tax is imposed on the sales price of new and used motor vehicles, when sold by a vehicle dealer. Vehicles not purchased from a registered dealer are taxed on the current NADA loan value. Credit allowed for trade-in only if the vehicle being traded-in has been previously titled in West Virginia in the name of owner who is applying for title. Occasional or isolated sales are **NOT** exempt.

### WISCONSIN

5% sales tax rate.

Credit is allowed by Florida for tax paid in Wisconsin.

Credit is allowed by Wisconsin for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt. Local taxes authorized.

### WYOMING

4% sales tax rate.

Credit is allowed by Florida for tax paid in Wyoming.

Credit is allowed by Wyoming for tax paid in Florida.

Tax calculated on sales price of new or used motor vehicle, less credit for trade-in. Occasional or isolated sales are **NOT** exempt.

### TERRITORIES

The full amount of Florida sales tax is imposed on the sales price of each motor vehicle to be exported to territories or foreign countries, when the motor vehicle is delivered to the purchaser or his representative in Florida. Tax does not apply if the motor vehicle is irrevocably committed to the exportation process at the time of sale, and such process is continuous and unbroken.

### **GUAM, PUERTO RICO**

The 6% Florida use tax will apply and be due on motor vehicles imported or caused to be imported from the territories of Guam and Puerto Rico for use, consumption, distribution, or storage to be used or consumed in Florida within 6 months from the date of purchase. The Florida use tax does not apply if a like tax equal to or greater than the amount levied by Florida law has been lawfully imposed and paid in those territories. However, it shall be presumed that a motor vehicle used in the territories of Guam or Puerto Rico for 6 months or longer before being imported into Florida was not purchased for use in Florida.

### **AMERICAN SAMOA, VIRGIN ISLANDS**

The 6% Florida use tax will apply and be due on motor vehicles imported or caused to be imported from the territories of American Samoa and the Virgin Islands for use, consumption, distribution, or storage to be used or consumed in Florida. However, it shall be presumed that motor vehicles used in American Samoa or the Virgin Islands for 6 months or longer before being imported into Florida were not purchased for use in Florida.

### **FOREIGN COUNTRIES**

Tax shall apply and be due on any aircraft, boat, mobile home, motor vehicle, or other vehicle imported or caused to be imported from a foreign country into Florida for use, consumption, distribution, or storage to be used or consumed in Florida. It does not matter if the aircraft, boat, mobile home, motor vehicle, or other vehicle was used in another country for a period of six months or more prior to the time it is brought into Florida. Furthermore, tax paid in another country will not be recognized by the State of Florida when calculating the tax due.

The tax is calculated on the value of the vehicle at the time it is brought into Florida, not on the original purchase price.

References: Sections 212.06(7) and Section 212.08(10), Florida Statutes.

### **FOR MORE INFORMATION**

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor). Or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671 or 850-488-6800.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, 1379 Blountstown Highway, Tallahassee, FL 32304-2716.