



Orange County Enterprise Zone

Community Contribution Tax Credit Program

Legal References:

Sections 220.183 and
624.5105, Florida Statutes
Rule 8E-17, Florida
Administrative Code

What is the program?

- This program allows any business in Florida to receive a 50 percent credit against any tax due for a taxable year for donations to local community development projects.
- Donations must be made to an eligible sponsor conducting an approved community development project located in an Enterprise Zone or a Front Porch Florida Community.
- The annual amount of credit granted is limited to \$200,000 per firm and \$12,000,000 for the state.

What are the advantages?

- For each dollar donated, businesses may receive a 50-cent reduction in Florida tax liability.
- A five (5) year carry-forward provision is available for any unused portion of the tax credit.

How to apply?

- The project sponsor submits a proposal to the Governor's Office of Tourism, Trade and Economic Development (OTTED) for approval along with a resolution from local government certifying that the project is consistent with local plans and regulations.
- The application can be filled at any time. Once the proposal is approved, donations may be solicited. Contribution made prior to the approval of the project will not qualify for the tax refund.
- Please note that with an approved proposal priority is given to applications submitted within ten working days of July 1 of each year.
- Businesses file form [8E-17TCA#01](#) to OTTED along with verification of terms of the application and indication of its receipt of the contribution. A separate application for tax credit ([DR-26S](#)) for each individual contribution must be submitted.
- Once the donation has been approved, the maximum credit allowable to the business firm should be stated in the decision by OTTED. A copy of the decision should be transmitted to the executive director of the Department of Revenue.
- Once approved, the project must be reviewed by OTTED at least once every two years.

Mailing Address:

Send forms and attachments to:

Executive Office of the Governor
Office of Tourism, Trade and Economic Development
Community Contribution Tax Credit Program
The Capitol; Suite 2001
Tallahassee, FL 32399-0001

Information:

www.floridaenterprisezone.com

<http://www.orangecountyfl.net/cms/DEPT/growth/planning/researcheco/ezone.htm>

http://www.flsenate.gov/session/index.cfm?BI_Mode=ViewBillInfo&Mode=Bills&SubMenu=1&Year=2005&billnum=202 (info on new legislation)

http://www.myflorida.com/dor/taxes/corp_tax_incent.html

Contacts:

State of Florida:

Office of Tourism, Trade and Economic Development
(850) 487-2568

Orange County:

Planning Division
Luis Nieves-Ruiz
(407) 836-5682

Forms:

8E-17TCA#1 Application for a Community Contribution Tax Credit

<http://www.floridaenterprisezone.com/Zones/Org1/uploads/Form8E-17TCArevised-01-2005.DOC>

DR-26S Application for Refund - Sales and Use Tax

<http://www.myflorida.com/dor/forms/2005/dr26s.pdf>

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

APPLICATION FOR A COMMUNITY CONTRIBUTION TAX CREDIT

FORM 8E-17TCA#01 (revised 01/2005)

INSTRUCTIONS

WHO MUST FILE: Business firms must submit this application for approval in order to obtain a tax credit or a sales tax refund authorized under sections 212.08 (5) (q), 220.183 or 624.5105, F.S.

WHEN TO FILE: This application may be filed at any time. However, contributions made prior to the approval of the project will not qualify for the tax credit or sales tax refund. Please note that tax credits or sales tax refunds are granted on a first come, first served, basis until the maximum amount of credits allowable per state fiscal year has been exhausted.

SIGNATURE AND MAILING: This application must be signed by an authorized official of the firm making the donation and an authorized official from the sponsor acknowledging receipt of the contribution. Also attach the following: a copy of the check; itemized invoice; or deed, appraisal and "Real Property Donation Affidavit"; proof that the donation was received (see Item 7 below); and a copy of OTTED's sponsor approval letter (or recertification letter). Submit the original form and attachments to the:

EXECUTIVE OFFICE OF THE GOVERNOR
OFFICE OF TOURISM, TRADE AND ECONOMIC DEVELOPMENT
COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM
THE CAPITOL; SUITE 2001
TALLAHASSEE, FLORIDA 32399-0001.

CLAIMING A TAX CREDIT: You will receive an OTTED donation approval letter and a signed copy of this application form upon approval of a donation for a tax credit. Attach the a copy of OTTED'S donation approval letter when filing your Corporate Income Tax Return (Form F-1120) or Insurance Premium Tax Return (Form DR-908) with the Florida Department of Revenue

CLAIMING A SALES TAX REFUND: You will receive an OTTED donation approval letter and a signed copy of this application form upon approval of a donation for a tax credit or a sales tax refund. Attach a copy of OTTED'S donation approval letter when filing for a Sales Tax Refund (Form DR-26S) with the Florida Department of Revenue. Only one application for a Sales Tax Refund may be submitted within a 12-month period. If the application for a sales tax refund exceeds the sales tax remitted in the previous 12 months, the balance may be claimed as a refund against sales tax remitted in each of the three years subsequent to the application date.

ONE TAX LIMITATION: A business is limited to taking a tax credit/refund against one tax.

HOW TO COMPLETE THE APPLICATION FORM:

SECTION 1: Section 1 is to be completed by the business or individual that made the contribution.

- Item 1: Indicate the exact name of the donor.
- Item 2: Indicate the donor's Federal Employer Identification Number or Social Security Number.
- Item 3: Indicate the address where correspondence regarding this application should be directed.
- Item 4: Provide the firm's telephone and fax numbers.
- Item 5: Indicate the name of the sponsoring agency and the sponsor's project approval number. Attach a copy of the sponsor approval or recertification letter.
- Item 6: Describe the purpose of the contribution by giving a brief explanation of the way in which this contribution will assist the sponsor with their approved project.

(continued)

APPLICATION FOR A COMMUNITY CONTRIBUTION TAX CREDIT

INSTRUCTIONS

(continued)

Item 7: Indicate the type and value of the contribution and provide proof of the donation by attaching one of the following:

(a) **Cash Contributions:** A photocopy of the check made payable to the approved sponsor; a receipt signed by the sponsor; a letter signed by the sponsor acknowledging receipt of the donation; or a notation in Section 1 Item 7 of the application (next to the amount of the contribution) which indicates that the sponsoring agency's officer has "received", the date, and his or her initials.

(b) **Real Estate Contributions:** A copy of the deed, an appraiser's report and, if applicable, a "Real Property Donation Affidavit" (a copy of the check and listing of the number of hours that employees or volunteers recruited by the donor volunteered to construct the house via a "Deed of Improvements"). Refer to specific Instructions for "Real Property Donation Affidavit" on page three of these Instructions.

(c) **Equipment and/or Goods:** Copies of the itemized invoices and/or receipts.

Valuation of goods must be calculated in a manner consistent with US Internal Revenue Service rules. The donor must provide supporting documentation of the fair market value of the claimed donation.

Item 8: Indicate whether or not the donation was made to provide home ownership opportunities for low-income persons.

Item 9: Indicate the business firm's fiscal year for tax purposes for the year in which the donation was made.

Item 10: Indicate the type of tax that you will be taking the credit against (a business may only receive a tax credit or sales tax refund under one tax).

If applying for a Sales Tax Refund, indicate the firm's Sales Tax Registration Number. If the donor is a consolidated filer, please provide your consolidated Sales Tax Registration Number. However, if the donor is not a consolidated filer and has multiple locations in different counties, please provide a list of Sales Tax Registration Numbers to which the credit is to be applied against.

SECTION II: Section II is to be completed by an authorized official of the business who made the donation.

SECTION III: Section III is to be completed by an authorized official of the approved sponsor.

REAL PROPERTY DONATION AFFIDAVIT (via a Deed of Improvements): If the donor is conveying improvements as a charitable contribution via a **Deed of Improvements** the applicant must complete and sign the **Real Property Donation Affidavit**. A copy of the financial donation (check) must be enclosed and a donor is required to provide a minimum of 200 volunteer hours by employees or volunteers to be eligible for a tax credit or a sales tax refund. A listing of the names of employees and volunteers that were recruited by the donor must be made available for verification purposes.

SPECIAL INSTRUCTIONS

It is incumbent upon the sponsor to inform any prospective contributor that the contributing business may not have any financial interest in the sponsor to which the donation is being provided.

If there are any questions by either the sponsor or the contributing business concerning the eligibility, appropriateness, value or timing of the donation, the issue should be raised with the Office of Tourism, Trade and Economic Development (850/487-2568) prior to making the donation. Businesses making non-cash contributions are particularly advised to verify their donations.

**EXECUTIVE OFFICE OF THE GOVERNOR
OFFICE OF TOURISM, TRADE AND ECONOMIC DEVELOPMENT
COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM
THE CAPITOL; SUITE 2001**

U:\WebRequests\RSP\Form8E-17TCarevised-01-2005.doc

TALLAHASSEE, FLORIDA 32399-0001

PHONE: 850/487-2568

FAX: 850/487-3014

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

REAL PROPERTY DONATION AFFIDAVIT Via a Deed of Improvements

INSTRUCTIONS

WHO MUST FILE: In addition to a completed Application For A Community Contribution Tax Credit (Form 8E-17TCA#01; revised 01/2005) a donor must submit a completed Real Property Donation Affidavit and a Deed of Improvements when the donor is conveying improvements as a charitable contribution in order to obtain a tax credit or a sales tax refund authorized under sections 212.08 (5) (q), 220.183 or 624.5105, F.S.

SIGNATURE: An authorized corporate officer or a registered dealer of the firm making the donation must sign the Real Property Donation Affidavit and a Deed of Improvements.

FINANCIAL RESOURCES: To be eligible for a tax credit or a sales tax refund when improvements are conveyed as a charitable contribution via a Deed of Improvements, a donor is required to provide the financial resources to convey the improvements. The dollar amount of financial resources that has been provided is required to be listed on the Real Property Donation Affidavit. In addition, a copy of the check is required to be enclosed as verification that the donation of financial resources has been made to the approved sponsor prior to applying for a tax credit or sales tax refund.

EMPLOYEES/VOLUNTEER: To be eligible for a tax credit or a sales tax refund when improvements are conveyed as a charitable contribution via a Deed of Improvements, a donor is required to provide the volunteers to convey the improvements. The total number of employees or volunteers recruited by the donor that provided the necessary labor to convey the improvements is required to be listed on the Real Property Donation Affidavit

200 VOLUNTEER HOURS REQUIREMENT: To be eligible for a tax credit or a sales tax credit when conveying improvements as a charitable contribution via a Deed of Improvements, a donor is required to provide a minimum of 200 volunteer hours (employees or volunteers recruited by the donor). The total number of volunteer hours must be listed on the Real Property Donation Affidavit.

DEED OF IMPROVEMENTS: To be eligible for a tax credit or a sales tax refund when improvements are conveyed as a charitable contribution, a completed and notarized Deed of Improvements must be submitted. The Deed of Improvements must identify the improvements that are being conveyed to the approved sponsor and identify the location of the improvements (legal description).

EMPLOYEE/VOLUNTEER SIGN-IN SHEETS: The donor or approved sponsor is required to maintain and provide documentation that the donor has provided the required amount of employee/volunteer hours for the donor to be eligible for a tax credit or a sales tax refund. The donor must provide a listing of the names of the volunteers and employees that were recruited by the donor. This list must be made available for verification purposes during donation monitoring visits.

COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM
APPLICATION FOR A COMMUNITY CONTRIBUTION TAX CREDIT

FORM 8E-17TCA#01 (revised 01/2005)

Under the provisions of sections 212.08 (5) (q), 220.183 and 624.5105, F. S., an application for a tax credit is hereby made. The following information is given in support of this application. Please attach the following to this application:

- (1) A copy of the check, itemized invoice, or deed, appraisal and "Real Property Donation Affidavit".
- (2) Proof that the donation was received (see Instructions, Item 7 on page two).
- (3) A copy of OTTED's sponsor approval or recertification letter.

SECTION I

1. APPLICANT'S NAME: _____

2. F. E. I. D. or S. S. NUMBER: _____

3. ADDRESS: _____

4. PHONE: _____ FAX: _____

5. SPONSOR'S NAME: _____

PROJECT APPROVAL NUMBER: _____

6. PURPOSE OF THE CONTRIBUTION: _____

7.	TYPE OF CONTRIBUTION	VALUE
	<input type="checkbox"/> Check	_____
	<input type="checkbox"/> Real Estate	_____
	<input type="checkbox"/> Equipment and /or Goods	_____
	<input type="checkbox"/> Other	_____

8. DOES THE PROJECT PROVIDE HOME OWNERSHIP OPPORTUNITIES?

YES: _____; NO: _____

9 BUSINESS TAX YEAR:

FROM _____, _____ TO _____, _____

10. Please indicate the tax that you will be taking the credit against:

Corporate Income Tax; Insurance Premium Tax; Sales & Use Tax

STATE SALES TAX REGISTRATION NUMBER (If applicable):

□ □ - □ □ - □ □ □ □ □ □ - □ □ / □

APPLICATION FOR A COMMUNITY CONTRIBUTION TAX CREDIT

FORM 8E-17TCA#01 (revised 01/2005)

SECTION II

I, _____
(Name) (Title)

of _____
(Name of Firm)

hereby certify that this application has been examined by me and, to the best of my knowledge and belief, the information is true, correct and complete. Pursuant to s. 220.183 (2) (c), F. S., I also hereby certify that there is no financial interest between the contributing business and the sponsoring agency.

Date: _____ Signature: _____

SECTION III

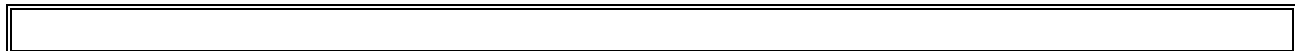
I, _____
(Name of Officer) (Title)

of _____
(Name of Sponsoring Agency)

hereby agree to accept the terms and conditions as set forth in this application and in sections 212.08 (5) (q), 220.183 and 624.5105, F. S. I hereby express my acceptance of the contribution in the name of the above-referenced sponsoring agency.

Date: _____ Signature: _____

FOR OFFICE USE ONLY	
Application Number _____	Project Approval Number _____
A tax credit in the amount of \$ _____ is hereby approved.	
_____	_____
(Authorized Signature)	(Date)



COMMUNITY CONTRIBUTION TAX CREDIT PROGRAM

REAL PROPERTY DONATION AFFIDAVIT

Via a Deed of Improvements

Application For A Community Contribution Tax Credit Form 8E-17 TCA#01 (revised 01/2005)

The undersigned (an authorized corporate officer or a registered dealer) hereby acknowledges that the firm _____
(Federal Employer Identification Number: _____) is making a donation of real property to an approved sponsor and is applying for a tax credit or sales tax refund within the Community Contribution Tax Credit Program.

The firm acknowledges that it has executed a Deed of Improvements as a charitable donation and has conveyed unto the grantee all of the improvements, including but not limited to the infrastructure and dwelling, located on the certain property listed within the Deed of Improvements.

The undersigned hereby acknowledges that the firm has provided the financial resources in the amount of \$ _____ (copy of check is enclosed) and provided the following number of employees/volunteers _____ who volunteered a total number of hours _____ (a minimum of 200 hours is required) to build this house and to convey these improvements. As a result, the undersigned is thereby eligible to apply for a tax credit or sales tax refund within the Community Contribution Tax Credit Program

AUTHORIZED SIGNATURE

DATE

PRINTED NAME

PHONE NUMBER

TITLE

FAX NUMBER



Sales and Use Tax

Application for Refund

Have Questions?
Call 850-488-8937

Use the enclosed form to request a refund for:

- Sales and Use Tax
- Surtax
- Local Option Tax
- Annual Registration Fees
- Amusement Machine Certificate Fees
- Cash Bonds
- Community Contribution Tax Credit
- Solid Waste Fees
 - Battery Fees
 - New Tire Fees
 - Rental Car Surcharge
 - Gross Receipts on Dry Cleaning
- Exemptions authorized by Florida Statutes
 - Lemon Law
 - Enterprise Zone
 - New or Expanding Business
 - Motion Picture

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For Information, Forms, and Online Filing p. 3

Application Form p. 4

Documentation Guide p. 5-10



Frequently Asked Questions (FAQs)

- 1. Who can apply for a refund?** Any business or individual who has made a payment directly to the Florida Department of Revenue or a county tax collector, which was not owed, was made in error, or was an overpayment, may apply for a refund. A refund for a payment made to a dealer or private tag agent must be requested from the dealer or private tag agent to whom the payment was made. Certain exceptions allow the Department to issue a refund to a business or individual who has paid tax to a dealer.
- 2. Is there a time limit for claiming a refund?** **Yes.** The time limit allowed for claiming a refund has changed several times. Your time limit is determined by the date you paid the tax.
- Tax paid on or after July 1, 1999 - three (3)-year limit.
 - Bad debts have a unique statute of limitations. See Page 5.
 - Repossessed merchandise has a unique statute of limitations. See Page 10.
 - Enterprise zones have a unique statute of limitations. See Page 7.
- 3. May I take a credit on my return instead of applying for a refund?** **Yes.** Dealers should:
- A. Refund the customer any overpayment of tax collected from the customer.
 - B. Document internal records to explain why the adjustment is being made.
 - C. Enter the amount on the **“Less Lawful Deductions”** line of the next return filed (Line 6 of the DR-15 or Line 5 of the DR-15EZ). **The amount entered can equal but should not exceed the amount reported on the “Total Tax Collected” line** (Line 5 of the DR-15 or Line 4 of the DR-15EZ). If the total amount to be recovered cannot be taken on three consecutive returns, you may want to apply for a refund instead of taking credit on the return(s).
- CREDIT MEMOS**
- If you have received a credit memo issued by the Florida Department of Revenue and you wish to take the credit on your return rather than applying for a refund, enter the credit amount on Line 8 of the DR-15 or Line 6 of the DR-15EZ.
- 4. What documentation should I submit with my application?** Florida Statutes require that an application for refund must be supported by appropriate documentation to substantiate the validity of the claim. Accounting records for the time period involved are subject to audit verification. This application suggests examples of the types of documentation normally required to support these types of refund claims. Documentation may be submitted on a CD with your application. Each refund request is unique and you may be asked to provide additional items not listed. Upon receipt, the Department will review your Form DR-26S and supporting documents. Additional information may be needed; you will be notified of those requirements and of any proposed refund claim changes.
- 5. How long will it take to process my refund?** Your refund claim will be processed within 90 days if the application is complete. To be considered complete, all documentation needed to substantiate the refund claim must accompany the application.
- 6. Am I entitled to interest on my refund claim?** **Yes.** The Department pays interest on refunds of most taxes and fees. Interest will be paid on claims that have not been paid or credited within 90 days of receipt of a complete refund application. To be considered complete, all documentation needed to substantiate the refund claim must accompany the application. Interest paid by the Department will be computed beginning on the 91st day and will be based on a statutory floating rate that may not exceed 11 percent. The rates are updated January 1 and July 1 of each year.



Frequently Asked Questions (FAQs)

- 7. May I have my CPA, attorney, or consultant, handle the refund request?** **Yes.** A completed *Power of Attorney and Declaration of Representative* (DR-835), which authorizes the Department to discuss confidential tax matters with an alternate party, must accompany the refund application. To request Form DR-835, see below.
- 8. Is it possible to have the audit performed at my location?** **Yes.** If the documentation needed to verify your claim is voluminous, you may attach a signed **Mutual Agreement** to the refund application to have the audit performed at your location. Call the Refunds Subprocess at 850-488-8937 to request this form.
- 9. What is the status of my refund?** You can verify the status of your refund application by accessing our web site at www.myflorida.com/dor/eservices/other/refunds/status/
Or by contacting the Refund Sub-process at 850-488-8937. Please be prepared to provide the following information.
- Social Security Number
 - Federal Identification Number (FEIN)
 - Tax Type
 - Exact refund amount requested

For Information, Forms, and Online Filing



Online Filing

You can file for a refund of tax overpayments via the Department's Internet site at www.myflorida.com/dor/taxes/refunds.html

Online Refund Status Inquiry

You can view the current status of a refund application by accessing the Department's website at <http://www.myflorida.com/dor/eservices/other/refunds/status/>



Information and forms are available on our Internet site at

www.myflorida.com/dor



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671 or 850-488-6800.

Need information regarding Unemployment Tax? Contact the Florida Department of Revenue Unemployment Tax and Employer Information Center at 800-482-8293.



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



To receive forms by mail:

- Order multiple copies of forms from our Internet site at www.myflorida.com/dor/forms or
- Fax **form requests** to the DOR Distribution Center at 850-922-2208 or
- Mail **form requests** to:
Distribution Center
Florida Department of Revenue
168A Blountstown Hwy
Tallahassee FL 32304-2702

Tear on Perforation



Application for Refund - Sales and Use Tax

Important Note: Refund requests cannot be processed without complete documentation as suggested.

STOP: YOU MAY TAKE A CREDIT ON YOUR NEXT RETURN INSTEAD OF APPLYING FOR A REFUND (See FAQ # 3)

Your refund application will be rejected if the fields in red are not completed. Type or print clearly.

Part 1 Fill in

Name of applicant: [Red boxes]

Mailing street address: [Red boxes]

Mailing city, state, ZIP: [Red boxes]

Location street address: [Red boxes]

Location city, state, ZIP: [Red boxes]

Business telephone number (include area code): [Red boxes] Home telephone number (include area code): [Red boxes]

Fax number (include area code optional): [Red boxes] E-mail address (optional): [Red boxes]

Part 2 Sign and date this form.

Signature of Applicant/representative: _____ Date: _____

Print name: _____ Title: _____

Important - A Florida Department of Revenue Power of Attorney (Form DR-835) must be properly executed and included if the refund request is submitted by the applicant's representative.

Representative's phone number: (_____) _____

Part 3 Enter amount of refund.

\$ [Red boxes], [Red boxes], [Red boxes]. [Red boxes]

Part 4 Provide the identification number of the applicant. If you do not have a Sales Tax Certificate Number or Federal Employer Identification Number, provide your Social Security Number.

Contract Object Number: [Red boxes] Sales Tax Certificate Number: [Red boxes]

Federal Employer Identification Number: [Red boxes] Social Security Number: [Red boxes]

Part 5 Enter the date paid or the collection period(s) on the tax return(s) used to report the tax.

Date Paid: [Red boxes] / [Red boxes] / [Red boxes] Applied period: [Red boxes] to [Red boxes]

Part 6 Refer to the Page (pg) number indicated for appropriate documentation instructions.

YOU MAY TAKE A CREDIT ON YOUR NEXT RETURN INSTEAD OF APPLYING FOR A REFUND (See FAQ #3)

Explain the reason for this refund & check appropriate box below

Amended Return (070) pg 5 Duplicate Payment (001) pg 6 Exempt Issues (071) pg 8 Rental of Real Property (1270) pg 10

Audit Overpayment (050) pg 5 Estimated Tax (1201) pg 6 Gross Receipts pg 8

Bad Debt (1300) pg 5 Enterprise Zone Brownfield pg 7 Lemon Law (1217) pg 8 Repossession (1350) pg 10

Community Contribution Tax Credit (1225) pg 6 Enterprise Zone Building Materials (1102) pg 7 Motor Vehicles/Boat/Mobile Home/Aircraft (1210) pg 9 Other pg 10 (attach explanation)

Credit Memos (065) pg 6 Enterprise Zone Equipment (1103) pg 7 New & Expanding Business (1105) pg 6

FOR FLORIDA DEPARTMENT OF REVENUE USE ONLY

Refund Approval Amount \$ _____ Authorized By _____ Date _____

Review Refund Amount \$ _____ Approved By _____ Date _____

MAIL TO:
FLORIDA DEPARTMENT OF REVENUE
REFUNDS SUB-PROCESS
PO BOX 6490
TALLAHASSEE FL 32314 - 6490
FAX: 850-410-2526

Tear on Perforation

Instructions:

In the following instructions, we have listed the most commonly occurring reasons for requesting a refund. Select your reason from one of the listed categories. Each category contains a suggested list of additional items or documentation needed to process your refund claim. Provide as much of this information as possible. You may submit this documentation on a CD. If additional information is needed, we will contact you within 30 days from postmark date.

I. Amended returns - This refund may be taken as a credit on your next return (see FAQ # 3)

Suggested Documentation:

1. Detailed explanation for the error or overpayment.
2. Copy of original invoices or other relevant documents verifying the transaction(s).
3. Copy of the original return(s).
4. Copy of the amended return(s).
5. Explanation of how the refund amount is computed.
6. Proof the sales tax was refunded to customer.
 - A. Front and back of cancelled check refunding customer's payment.
 - B. Copy of customer's payment reflecting tax paid.
 - C. Signed acknowledgement from customer that credit memo was received.
7. Accounting records showing:
 - A. Gross, exempt, and taxable amounts.
 - B. Tax collected and tax paid.
8. Explain why the transactions are considered exempt and provide applicable items:
 - A. Copy of Florida Resale Certificate.
 - B. Copy of Florida Consumer's Exemption Certificate.
 - C. Copy of Florida Direct Pay Authority.
 - D. Copy of 501(C) (3) determination issued by the IRS.

II. Audit Overpayments

Suggested Documentation:

1. Audit number(s).
2. Audit period.
3. Copy of the Notice of Proposed Assessment (DR-831).

III. Bad Debt

Suggested Documentation:

1. Detailed explanation for the error or overpayment.
2. Explanation of how the refund amount is computed.
3. Accounting records showing:
 - A. Gross, exempt, and taxable amounts.
 - B. Tax collected and tax paid.
4. Copy of original source documents such as invoices, leases, contracts, etc.
5. Copy of federal return 1120.
6. A schedule of bad debts written off on the federal income tax return.
7. Copy of the customer payment history.

Statute of limitations for bad debts: Bad debts must be claimed within 12 months after they are charged off for federal income tax purposes.

IV. Community Contribution Tax Credit

Suggested Documentation:

1. Copy of the approval letter from the Office of Tourism, Trade, and Economic Development (OTTED).
2. Copy of the Application for a Community Contribution Tax Credit (form 8E-17TCA#01 revised 7/2001) approved by OTTED.

NOTE: If you are a consolidated filer, provide your consolidated sales tax registration number. If you are not a consolidated filer, provide a list of sales tax registration numbers to which the credit is to be applied.

V. Credits Memo – This refund may be taken as a credit on your next return (see FAQ # 3)

Suggested Documentation:

1. Detailed explanation for the error or overpayment.
2. Copy of the credit memo.

NOTE: This refund basis should be used to claim overpayment of tiered penalty or collection allowances not taken on the return. If the credit memo issued was due to an amended return filed, please refer to the Amended Return instructions.

VI. Duplicate Payments

Suggested Documentation:

1. Copy of front and back of cancelled checks or copy of electronic funds transfer (EFT) confirmations.
2. Copy of the bank statement showing the duplicate payment.
3. Explanation of how the duplicate payment occurred such as:
 - A. Two payments made for the same applied periods or month.
 - B. Same tax paid in two separate months.
 - C. Any other reason for the duplicate payment.

VII. Estimated Tax

Suggested Documentation:

Estimated Tax (Individual Account)

1. Copy of previous month return.
2. Explanation of how the refund amount is computed.
3. Copy of returns for the periods in which the overpayment occurred. Please indicate final return if applicable.

Estimated Tax (Consolidated Accounts)

1. Copy of returns (DR-15s and DR-7s for all locations) for the periods in which the overpayment occurred. Please indicate final return if applicable.
2. Copy of previous month returns (DR-15s and DR-7s for all locations).
3. Explanation of how the refund amount is computed.

VIII. New and Expanding Business

Suggested Documentation:

1. The Letter of Determination (LOD) issued by Technical Assistance and Dispute Resolution.
2. The application for refund (DR-26S) is not considered complete until verification audit is complete (site visit).

IX. Enterprise Zone

Suggested Documentation:

For Business Property

1. Form EZ-E signed and dated by both the taxpayer and the EZ Coordinator. (Faxes or copies are not acceptable.)
2. Invoices that list the vendor's name and address, the date of purchase and the amount of sales tax paid.
3. Detailed description of the business property.
4. If the taxpayer accrued tax, provide verification that tax was paid.
5. Copy of the sales and use tax return for the period tax was paid.
6. Copy of the accrual journal that shows the paid invoices included in the refund.
7. Serial/Identification numbers for all applicable items.
8. Location of the property (i.e. "Ship To" address on the invoice or a statement).
9. If the refund is greater than \$5,000, a list of permanent, full-time employees residing in and outside the Enterprise Zone. (The EZ Coordinator must certify this list.)

Statute of limitations for business property:

Application for Refund - Sales and Use Tax (DR-26S) must be postmarked within six (6) months from the purchase invoice date or ship date.

For Building Materials

1. Form EZ-M signed and dated by both the taxpayer and the EZ Coordinator. (Faxes or copies are not acceptable.)
2. Parcel number.
3. Copy of the building permit.
4. Copy of the Certificate of Occupancy or Certificate of Completion.
5. Proof applicant is the owner, lessee, or lessor of the property at the time of application.
6. Copy of covenants and declaration of condominium if applicable.
7. If using the assessed method:
 - A. A copy of the property appraiser's assessment before and after rehabilitation.

8. If using the invoice method:
 - A. Copies of invoices showing vendor's name, address, purchase date, and amount of sales tax paid.
 - B. Sworn statement from the general contractor listing the building materials used, cost of materials, and the amount of sales tax paid.
9. If the refund is greater than \$5,000, provide a list of permanent, full-time employees residing in and outside the Enterprise Zone. (The EZ Coordinator must certify this list.)

Statute of limitations for building materials:

Application for Refund- Sales and Use Tax (DR-26S) must be postmarked within six (6) months from date the certificate of occupancy is issued or within six (6) months from the date, the local building inspector has certified the project(s) substantially complete. If using assessed values, the application should be mailed before September 1 after the property is subject to assessment.

For Brownfield Building Materials

1. Form DR-26RP signed and dated by both the taxpayer and the Brownfield Coordinator.
2. Copy of the building permit.
3. Copy of the Certificate of Occupancy or Certificate of Completion.
4. Proof applicant is the owner, lessee, or lessor of the property at the time of application.
5. Copy of invoices showing vendor's name, address, purchase date, and the amount of sales tax paid.
6. Sworn statement from the general contractor that lists the building materials used, cost of materials, and the amount of sales tax paid.
7. Copy of blueprints highlighting areas that have been set aside for low to moderate-income housing.
8. Sworn statement, under penalty of perjury, from the owner of the project, showing that at least 20 percent of the housing units of the project are set aside for low-income and moderate-income housing.
9. Copy of contract with housing authority or loan agreement verifying 20 percent of the housing units are set aside for low-income to moderate-income persons.

X. Exempt Issues

Suggested Documentation:

1. Detailed explanation for the error or overpayment.
2. Copy of exemption certificate or resale certificate.
3. Copy of the invoices.
4. Copy of the original return(s).
5. Copy of the amended return(s).
6. Explanation of how the refund amount is computed.
7. Assignment of Rights (if tax was paid to the vendor).
8. Proof the tax was refunded to customer.
 - A. Front and back of cancelled check refunding the customer's payment.
 - B. Copy of customer's payment reflecting tax not paid.
 - C. Signed acknowledgement from customer that credit memo was received.
9. Accounting records showing:
 - A. Gross, exempt, and taxable amounts.
 - B. Tax collected and tax paid.
10. A summary listing each invoice claimed with the amount of sales tax requested or paid.

NOTE: Certain exemption issues require special exemption certificates. Refer to the Taxpayer Information Publication (TIP) or the Administrative Code for the exemption certificate suggested for the issue or call Refunds Sub-Process at 850-488-8937.

XI. Gross Receipts

Suggested Documentation

1. Detailed explanation for the error or overpayment.
2. Copy of the amended return(s).
3. Copy of exemption certificate or resale certificate.
4. Copy of the invoices.
5. Other billing or statement documents.
6. Accounting records showing:
 - A. Gross, exempt, and taxable amounts.
 - B. Tax collected/Tax paid.

XII. Lemon Law

Suggested Documentation:

1. Legible copy of the bill of sale, purchase order, or buyer's order. (Retail installment agreements are not acceptable.)
2. Copy of at least three repair orders showing the name, mileage, and Vehicle Identification Number (VIN).
3. Copy of the arbitration agreement by the State of Florida, Attorney General's Board may be used in lieu of repair orders. (Better Business Bureau Auto Line in lieu of repair orders is not acceptable.)
4. Acceptance letter signed by the customers agreeing to the buy back terms.
5. Copy of the cancelled checks reimbursing the customer and/or lien holder.
6. Calculation sheet verifying what mileage is being used to reimburse the customer.

XIII. Motor Vehicles/Boat/Mobile Home/Aircraft

Suggested Documentation:

1. Detailed explanation for the refund request
2. Copy of the bill of sale
3. Copy of the Florida registration is paid to Florida (Tax Collector)
4. Cancelled check showing the tax was paid to Florida (Tax Collector)

Rule 12A-1.013(7): “A taxpayer who has overpaid tax to a dealer, or who has paid tax to a dealer when no tax is due, must secure a refund of the tax from the dealer and not from the Department of Revenue.”

Locate your reason for requesting a refund from the most commonly occurring reasons listed below. Provide as much of this information as possible. If additional information is needed, we will contact you within 30 days from the postmark date.

A. Tax was paid to Florida but vehicle was taken out of state.

- 1) Proof of registration in another state or territory.
- 2) Sworn Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing in Another State (DR-123) showing intent to remove vehicle from Florida.

B. Tax was paid to another state.

- 1) Proof of tax legally imposed and paid to another state.

C. Vehicle was used six (6) months or more prior to entering Florida.

- 1) Proof of registration and tax paid to another state.

D. Title was cancelled, vehicle was declared stolen, or vehicle was returned to the seller.

- 1) Proof of title cancellation issued by the Florida Department of Highway Safety and Motor Vehicles.
- 2) Copy of the stolen vehicle police report.
- 3) Proof of full refund from the seller for the full purchase price.

E. Taxpayer is exempt from paying tax.

- 1) Annual Resale Certificate or Exemption Certificate.
- 2) Proof tax is being paid on a monthly basis for lease.
- 3) Medical prescription for special attachments and itemized cost for attachment.

F. Trade-in or dealer discount was not deducted.

- 1) Proof discount was a dealer discount and not a manufacturer discount.
- 2) Proof of trade-in allowed.

G. Motor vehicle was direct shipped or exported out of Florida by the dealer or did not enter Florida.

- 1) Proof of direct shipment by the dealer, such as a bill of lading or other shipping document.

H. Non-taxable title transfer

- 1) Description of type of exempt title transfer.
- 2) Proof of exempt transfer.
 - a) Sworn statement stating the property was an even trade or was received as a gift.
 - b) Proof of marital status (for spouses added to or deleted from a title and/or lien).
 - c) Court documents showing divorce settlement.
 - d) Proof of dissolution of partnership.
 - e) Proof corporations are 100 percent commonly owned.

I. Mobile home was purchased as real property.

- 1) Purchase contract and closing statement.
- 2) Proof seller owned both land and mobile home and that the county property appraiser assessed the property as real property prior to purchase.

J. Tax was paid on furnishings or attachments to mobile home or boat.

- 1) List of accessories and furnishings with price for each item, signed and notarized by the seller.
- 2) Copy of the itemized bill of sale from the selling individual for the boat showing separate cost for the boat, motor, and trailer.

XIV. Rental of Real Property

Suggested Documentation:

1. Detailed explanation for the error or overpayment.
2. Copy of the lease(s), sublease(s), and addendum.
3. Proof the sales tax was refunded to tenant.
 - A. Front and back of cancelled check refunding the customer's payment.
 - B. Copy of customer's payment reflecting tax not paid.
 - C. Signed acknowledgement from customer that credit memo was received.
4. Detailed accounting records showing:
 - A. Gross, exempt, and taxable amounts.
 - B. Tax collected/Tax paid.

Other documentation sometimes needed:

1. Copy of the amended return(s) for the period(s) included in the refund request.
2. Copy of the exemption certificate or resale certificate.
3. If the property was sold, a copy of the settlement or closing agreement.
4. Detailed map of property for verification of the square footage.
5. Copy of operating expenses.
6. Copy of electric bills for common areas.
7. Copy of covenants and declaration of condominium.

XV. Repossession

Suggested Documentation:

1. Copy of the bill of sale.
2. Copy of invoices.
3. Copy of the DR-95A.
4. Copy of the Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Motor Vehicles (DR-95B).
5. Retail installment contract, loan agreement, finance agreement or other documentation.

6. Copy of accounting records.
7. Copy of the Repossession Title or Certificate of Repossession (for a motor vehicle).
8. Copy of the customer payment history.
9. Proof of repurchase of the loan.

Statute of limitations for repossessions: Refunds of tax paid on repossessed merchandise must be claimed within 12 months after repossession.

XVI. Other (Penalties, Voluntary Disclosure, Self-Audit etc.)

Suggested Documentation:

1. Detailed explanation for the error or overpayment.
2. Copy of original return(s).

Other documentation sometimes needed:

1. Proof of payment.
2. A copy of the tax return that generated the Notice of Tax Action or penalty.
3. Justification for request of waiver of penalty.

4. Documentation to support penalty waiver.
5. Sales and Use Tax account number, DTA number, or any other number used to identify the overpayment for a self-audit, self-analysis, stipulation agreement, or voluntary disclosure.
6. Copy of a letter from Department of Revenue stating amount of overpayment of stipulation payments.
7. Copy of self-analysis or self-audit report.
8. Copy of voluntary disclosure information.