



Orange County Enterprise Zone

Sales Tax Refund for Business Machinery & Equipment

Legal Reference: Section 212.08 (5)(h), Florida Statutes

- Business Eligibility:
- Business must be located within an Enterprise Zone
 - Business equipment purchased must have a sales price of at least \$5,000 per unit
 - Equipment purchased must be used exclusively in an Enterprise Zone for at least three (3) years
 - Eligible purchase must be new or used property defined as "recovery property" in Section 168 (c) of the Internal Revenue Code of 1954, as amended, **not including the following:**
 - 3-year property under Section 168 (c)(2)(A) of the Internal Revenue Code;
 - Industrial machinery/equipment receiving a capital equipment sales tax exemption under Section 212.08 (5)(b), Florida Statutes; and
 - Building materials eligible for the Enterprise Zone sales tax refund incentive

Refund Calculation: - Refund is calculated as 97% of the state sales tax (6%) paid on business machinery and equipment

Minimum Refund: \$100.00 in sales tax paid on purchase made within a 60-day time period

Example:

\$5,000.00	(business machinery/equipment purchased)
<u> X 0.06</u>	(state sales tax)
\$300.00	
<u> X 0.97</u>	
\$291.00	(amount of sales tax refund)

Maximum Refund:

Number of permanent, full-time employees (zone residents)	Divided By	Total number of permanent, full-time employees
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- If the above percentage is less than 20%, the maximum sales tax refund per application will be no more than the lesser of \$5,000 or 97% of the state sales tax paid
- If the above percentage is 20% or more, the maximum sales tax refund per application will be no more than the lesser of \$10,000 or 97% of the state sales tax paid

Processing Time: - **Application (Form EZ-E) must be filed with the Department of Revenue within six (6) months after the machinery/equipment is purchased or the tax is due**
- The Enterprise Zone Development Agency (EZDA) has 10 business days to process and certify the application

Copies: - Original [Form EZ-E](#) (when approved by the EZDA Coordinator) is sent back to the business that, in turn, will submit original with [Form DR-26S](#) (and supporting documentation) to the Department of Revenue (see address below)
- EZDA faxes a copy of application to the Department of Revenue at (850) 922-5828 (Phone – (850) 488-8937) and keeps one copy for files

Mailing Address: Send forms to:

Florida Department of Revenue
Return Reconciliation
5050 West Tennessee Street
Tallahassee, FL 32399-0100

Information: www.floridaenterprisezone.com

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

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

Contacts: State of Florida:

Tax Information Services
(850) 488-6800

Orange County:

Planning Division
Alissa Barber Torres
(407) 836-0924

Forms: **EZ-E** Florida Enterprise Zone Program - Business Equipment Sales Tax Refund Application for Eligibility

<http://www.floridaenterprisezone.com/Zones/Org1/uploads/BEREFUNDrvised072001.pdf>

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

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

FLORIDA ENTERPRISE ZONE PROGRAM

BUSINESS EQUIPMENT SALES TAX REFUND

APPLICATION FOR ELIGIBILITY

(based on s. 212.08 (5) (h), F.S.)

Date of Application: _____

Business Name: _____

Owner Name: _____

Mailing Address: _____

Business Location: _____
(if different from
mailing address) _____

Florida Enterprise Zone Number: EZ-_____

Is the business a "small business" as defined by s. 288.703 (1), F.S.?

_____ Yes _____ No

Please note: This question is for statistical purposes and does not impact the sales tax refund request.

Please provide a specific description of the business equipment for which a refund is sought, including its serial number or other permanent identification number (if necessary attach a separate sheet containing the same information). **Please note: Effective July 1, 2001, to be eligible for a sales tax refund the business property must have a sales price of at least \$5,000 per unit (pursuant to section 212.08 (5) (h) 9. d., F.S.).**

Business Equipment	Serial Number	Purchase Date	Sales Tax (6%)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Total Sales Price of Business Equipment: \$ _____ **Total State Sales Tax:** \$ _____

Attach a copy of each sales invoice
or other proof of purchase.

x 97%

Amount of State Sales Tax Eligible for Refund: _____
(subject to limitation in Section III)

REQUESTING A SALES TAX REFUND IN EXCESS OF \$5,000.00

This section is to be completed if the business is applying for a sales tax refund exceeding \$5,000.00.

If applying for a sales tax refund in excess of \$5,000.00, please complete Schedules A and B that are attached. The attachments must include the signature of the taxpayer as well as the Enterprise Zone Coordinator who certified the Enterprise Zone location of the applicant.

SCHEDULE A: TOTAL NUMBER OF PERMANENT, FULL-TIME EMPLOYEES (ENTERPRISE ZONE RESIDENTS)

Name	Address	City	State	Zip	SSN	Enterprise Zone No.
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____

SCHEDULE B: PERMANENT, FULL-TIME EMPLOYEES (NON-ENTERPRISE ZONE RESIDENT)

Name	Address	City	State	Zip	SSN
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____

CALCULATION OF PERCENTAGE OF EMPLOYEES:

1. Total number of employees from Schedule A: _____
2. Total number of employees from Schedules A and B: _____
3. Percentage of permanent, full-time employees residing in enterprise zones (divide Line 1 by Line 2, enter result): _____

MAXIMUM AMOUNT OF SALES TAX REFUND

If Line 3 is less than 20%, the maximum amount of tax refund is \$5,000.
If Line 3 is 20% or greater, the maximum amount of tax refund is \$10,000.

This Application for Eligibility (Form EZ-E) is submitted to claim a state sales tax refund for the purchase of business equipment as described in the following sales invoice numbers:

_____	_____
_____	_____
_____	_____
_____	_____

I hereby certify that I have examined the statements contained on this application certificate, and to the best of my knowledge and belief they are true, correct and complete. I agree that the business equipment purchased will be **used exclusively** in the _____ Enterprise Zone and agree that I will pay the appropriate refund amount and penalty amounts if the business equipment is used outside the Enterprise Zone within three years from the purchase date.

_____	_____
SIGNATURE OF TAXPAYER	DATE

I hereby certify that I have examined the statements contained on this application certificate, and to the best of my knowledge and belief they are true, correct and complete.

_____	_____
SIGNATURE OF ENTERPRISE ZONE COORDINATOR	DATE

_____	_____
EZDA PHONE NUMBER	EZDA FAX NUMBER

Taxpayer is required to send Original Form EZ-E with completed Florida Department of Revenue’s Form DR-26S: Application for Refund to the Florida Department of Revenue (address listed below).

(Original forms must reach the Florida Department of Revenue within 6 months after the tax is due on the business property that is purchased.)

**Florida Department of Revenue
Refund Sub-Process
Post Office Box 6490
Tallahassee, Florida 32314-6490
850/488-8937**

EZDA retains one copy of this form for EZDA files.



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:	<input type="text"/>																				
Mailing street address:	<input type="text"/>																				
Mailing city, state, ZIP:	<input type="text"/>																				
Location street address:	<input type="text"/>																				
Location city, state, ZIP:	<input type="text"/>																				
Business telephone number (include area code):	<input type="text"/> - <input type="text"/> - <input type="text"/>																				
Home telephone number (include area code):	<input type="text"/> - <input type="text"/> - <input type="text"/>																				
Fax number (include area code optional):	<input type="text"/>																				
E-mail address (optional):	<input type="text"/>																				
Part 2 Sign and date this form.	<table border="1"> <tr> <td>Signature of Applicant/representative:</td> <td>Date:</td> </tr> <tr> <td>Print name:</td> <td>Title:</td> </tr> <tr> <td colspan="2"> <p>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.</p> <p>Representative's phone number: (_____) _____</p> </td> </tr> </table>	Signature of Applicant/representative:	Date:	Print name:	Title:	<p>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.</p> <p>Representative's phone number: (_____) _____</p>															
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Part 3 Enter amount of refund.	\$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>																				
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.	<table border="1"> <tr> <td>Contract Object Number</td> <td>Sales Tax Certificate Number</td> </tr> <tr> <td><input type="text"/> - <input type="text"/></td> <td><input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> / <input type="text"/></td> </tr> <tr> <td>Federal Employer Identification Number:</td> <td>Social Security Number</td> </tr> <tr> <td><input type="text"/> - <input type="text"/></td> <td><input type="text"/> - <input type="text"/> - <input type="text"/></td> </tr> </table>	Contract Object Number	Sales Tax Certificate Number	<input type="text"/> - <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/> - <input type="text"/> / <input type="text"/>	Federal Employer Identification Number:	Social Security Number	<input type="text"/> - <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>												
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Federal Employer Identification Number:	Social Security Number																				
<input type="text"/> - <input type="text"/>	<input type="text"/> - <input type="text"/> - <input type="text"/>																				
Part 5 Enter the date paid or the collection period(s) on the tax return(s) used to report the tax.	Date Paid: <input type="text"/> / <input type="text"/> / <input type="text"/> Applied period: _____ to _____ <small>M M D D Y Y Y Y M M Y Y Y Y</small>																				
Part 6 Refer to the Page (pg) number indicated for appropriate documentation instructions.	<p>YOU MAY TAKE A CREDIT ON YOUR NEXT RETURN INSTEAD OF APPLYING FOR A REFUND (See FAQ #3)</p> <p>Explain the reason for this refund & check appropriate box below</p> <hr/> <table border="1"> <tr> <td><input type="checkbox"/> Amended Return (070) pg 5</td> <td><input type="checkbox"/> Duplicate Payment (001) pg 6</td> <td><input type="checkbox"/> Exempt Issues (071) pg 8</td> <td><input type="checkbox"/> Rental of Real Property (1270) pg 10</td> </tr> <tr> <td><input type="checkbox"/> Audit Overpayment (050) pg 5</td> <td><input type="checkbox"/> Estimated Tax (1201) pg 6</td> <td><input type="checkbox"/> Gross Receipts pg 8</td> <td><input type="checkbox"/> Repossession (1350) pg 10</td> </tr> <tr> <td><input type="checkbox"/> Bad Debt (1300) pg 5</td> <td><input type="checkbox"/> Enterprise Zone Brownfield pg 7</td> <td><input type="checkbox"/> Lemon Law (1217) pg 8</td> <td><input type="checkbox"/> Other pg 10 (attach explanation)</td> </tr> <tr> <td><input type="checkbox"/> Community Contribution Tax Credit (1225) pg 6</td> <td><input type="checkbox"/> Enterprise Zone Building Materials (1102) pg 7</td> <td><input type="checkbox"/> Motor Vehicles/Boat/Mobile Home/ Aircraft (1210) pg 9</td> <td></td> </tr> <tr> <td><input type="checkbox"/> Credit Memos (065) pg 6</td> <td><input type="checkbox"/> Enterprise Zone Equipment (1103) pg 7</td> <td><input type="checkbox"/> New & Expanding Business (1105) pg 6</td> <td></td> </tr> </table>	<input type="checkbox"/> Amended Return (070) pg 5	<input type="checkbox"/> Duplicate Payment (001) pg 6	<input type="checkbox"/> Exempt Issues (071) pg 8	<input type="checkbox"/> Rental of Real Property (1270) pg 10	<input type="checkbox"/> Audit Overpayment (050) pg 5	<input type="checkbox"/> Estimated Tax (1201) pg 6	<input type="checkbox"/> Gross Receipts pg 8	<input type="checkbox"/> Repossession (1350) pg 10	<input type="checkbox"/> Bad Debt (1300) pg 5	<input type="checkbox"/> Enterprise Zone Brownfield pg 7	<input type="checkbox"/> Lemon Law (1217) pg 8	<input type="checkbox"/> Other pg 10 (attach explanation)	<input type="checkbox"/> Community Contribution Tax Credit (1225) pg 6	<input type="checkbox"/> Enterprise Zone Building Materials (1102) pg 7	<input type="checkbox"/> Motor Vehicles/Boat/Mobile Home/ Aircraft (1210) pg 9		<input type="checkbox"/> Credit Memos (065) pg 6	<input type="checkbox"/> Enterprise Zone Equipment (1103) pg 7	<input type="checkbox"/> New & Expanding Business (1105) pg 6	
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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



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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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

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.