



MIAMI BEACH

City of Miami Beach, 1700 Convention Center Drive, Miami Beach, Florida 33139, www.miamibeachfl.gov

ECONOMIC DEVELOPMENT DEPARTMENT

Tel: 305.673.7193 , Fax: 305.673.7033

ENTERPRISE ZONE BENEFITS AND OTHER SALES TAX REFUNDS

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Use this form to request a refund for:

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Surtax

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New or Expanding Business

Motion Picture

MIAMIBEACH

FLORIDA'S 24-HOUR MARKETPLACE

HOSPITALITY | HEALTH CARE | RETAIL | TV/MUSIC | FINANCIAL SERVICES | INFO TECH | REAL ESTATE

We are committed to providing excellent public service and safety to all who live, work, and play in our vibrant, tropical, historic community

FLORIDA ENTERPRISE ZONE PROGRAM

There are fifty-one enterprise zones in Florida. These zones are areas targeted for economic revitalization. The Florida Enterprise Zone program offers financial incentives to businesses located in designated areas found in urban and rural communities. These incentives are offered to encourage private investment in the zones as well as employment opportunities for the area's residents.

FINANCIAL INCENTIVES

- Enterprise Zone Jobs Tax Credit (Corporate Income Tax)
- Enterprise Zone Jobs Tax Credit (Sales and Use Tax)
- Enterprise Zone Property Tax Credit (Corporate Income Tax)
- Sales tax refund for building materials used in rehabilitation of real property
- Sales tax refund for business machinery and equipment
- Sales tax exemption for electrical energy
- Community Contribution Tax Credit Program

Additional information on these incentives is printed on the last two pages of this fact sheet.

In addition to these state incentives, local governments may offer additional incentives.

For additional information, please call the contact person in the enterprise zone in which you are interested.

ELIGIBLE BUSINESSES

Tax incentives are offered to all types of businesses that are located within a designated Enterprise Zone who employ zone residents, rehabilitate real property or purchase business equipment to be used in the zone. Tax credits are available to businesses that pay either the Florida Corporate Income Tax or the Florida Sales and Use Tax. Sales Tax refunds and sales tax exemptions are available if eligible purchases are made.

ADDITIONAL INFORMATION

ENTERPRISE ZONE DEVELOPMENT AGENCIES

Each enterprise zone has a local person who is responsible for the administration of that zone.

This person can provide the location (and map) of the designated area and all the necessary incentive forms. Assistance in completing the tax incentive forms is also available.

Phone Number: **See attached listing.**

FLORIDA DEPARTMENT OF REVENUE

The Florida Department of Revenue's Taxpayer Assistance Section is available to answer technical questions regarding tax incentives. *Phone:* **850/488-6800.**

OFFICE OF TOURISM, TRADE AND ECONOMIC DEVELOPMENT

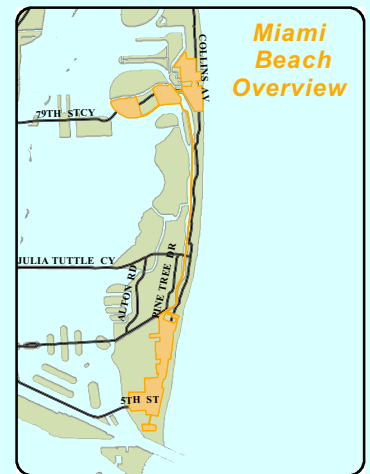
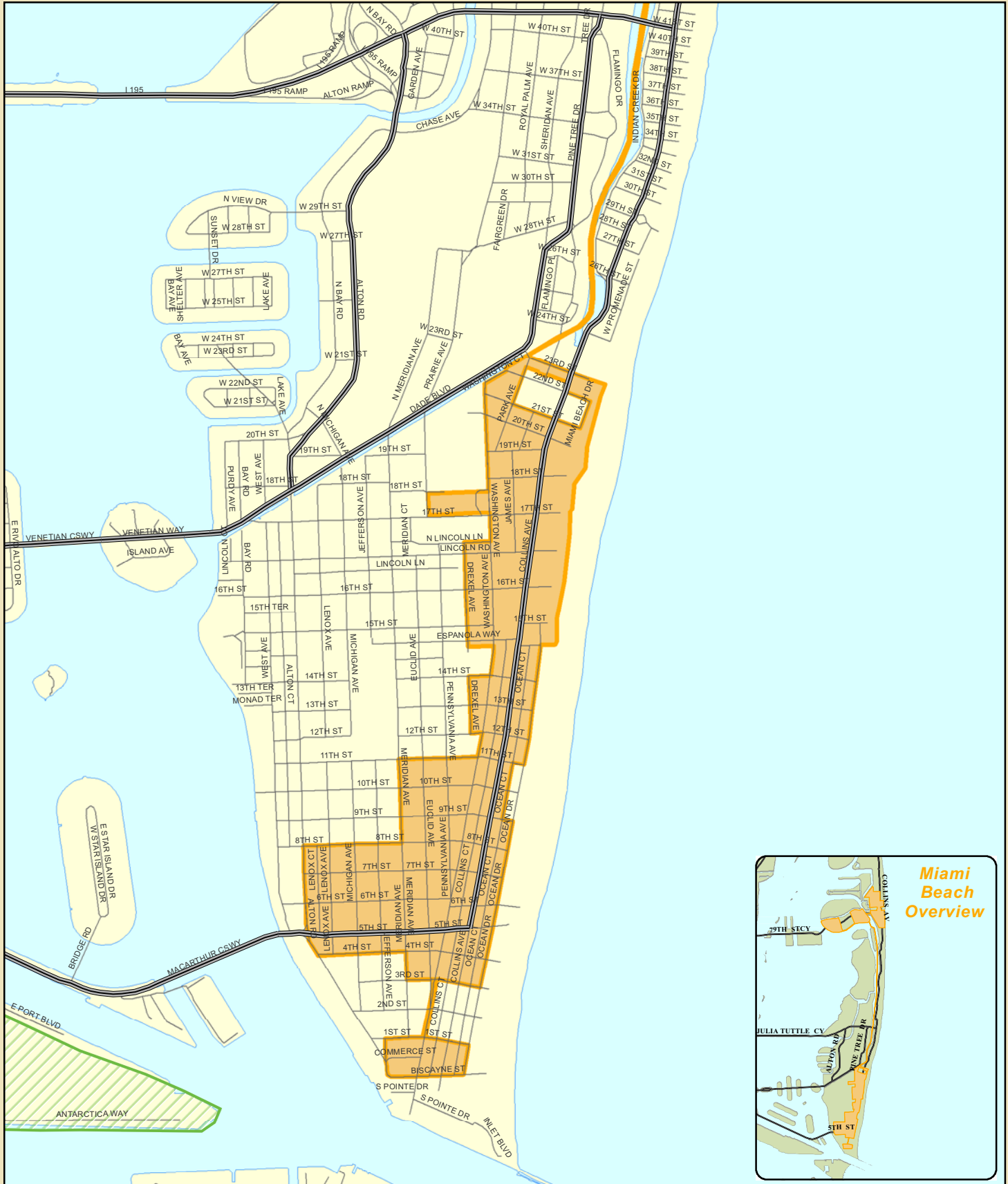
The Office of Tourism, Trade and Economic Development is available to answer questions regarding administrative aspects of the enterprise zone program. *Phone:* **850/487-2568.**

FLORIDA ENTERPRISE ZONE WEB PORTAL

The Florida Enterprise Zone Web Portal is a comprehensive source of information for local enterprise zone maps/address ranges and tax incentive forms. It is available at:

www.floridaenterprisezone.com

Enterprise Zone South Beach



- Legend**
- Empowerment Zone
 - Miami Beach Enterprise Zone

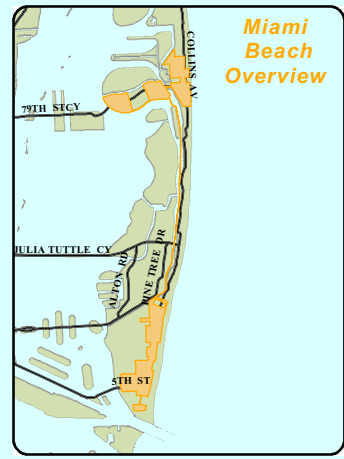
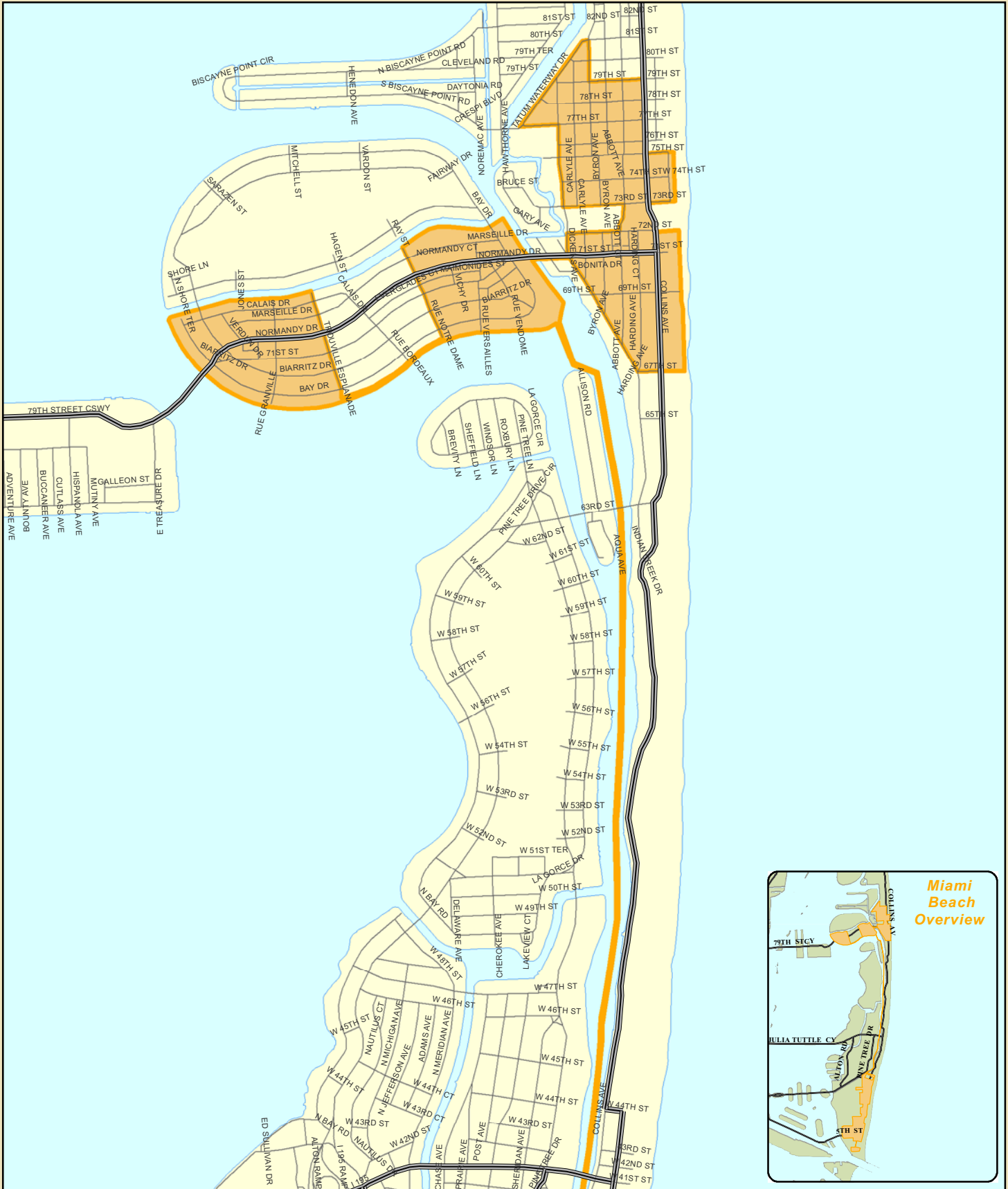
- Highway
- Street

Delivering Excellence Every Day

0.00 0.05 0.10 0.15 0.20 Miles

This map was prepared by the Miami Dade County Enterprise Technology Services Department February 2006

Enterprise Zone North Beach



Legend

- Highway
- Street
- Miami Beach Enterprise Zone

Delivering Excellence Every Day

0 0.1 0.2 0.3 Miles

This map was prepared by the Miami Dade County Enterprise Technology Services Department February 2006

Instructions for Completing Form F-1156Z
Florida Enterprise Zone Jobs Credit
Certificate of Eligibility for Corporate Income Tax
Effective January 1, 2002

General Instructions

Who must file? Every business claiming the enterprise zone jobs credit for employees hired after October 1, 2001, shall complete and attach Form F-1156Z, along with all applicable schedules, to its corporate tax return for each tax year in which the credit is claimed.

When may a business take the credit? The provisions allowing the credit shall expire and be void after June 30, 2005. This credit is not available if the business claims the enterprise zone jobs credit against sales tax.

Who may qualify for the credit? Corporations that are subject to the Florida Corporate Income Tax Code, increase the average number of full-time jobs in an enterprise zone, and employ qualified new employees are eligible for the credit. A "new employee" is an employee who begins employment after October 1, 2001, and fits in one of the following categories:

- Is a resident of a Florida enterprise zone and works in a Florida enterprise zone for a qualified business located in a Florida enterprise zone. Welfare transition program participants are not required to reside in an enterprise zone to be eligible, but must meet all other eligibility criteria.
- Is a resident of a rural county in Florida, and works in a Florida rural enterprise zone for a qualified business located in a Florida rural enterprise zone.
- Is a leased employee who is a resident of a Florida enterprise zone or a rural county in Florida, and works in a Florida enterprise zone or Florida rural enterprise zone for a qualified business located in a Florida enterprise zone or Florida rural enterprise zone. Qualified leased employees must have been employed by an eligible business for an average of at least 36 hours per week for more than six (6) months and meet all other credit eligibility criteria.

Effective January 1, 2002, part-time employees are no longer eligible for the credit. New employees must not have been employed by the taxpayer within the previous 12 months.

The credit is computed on the actual wages paid during the taxable year which are subject to unemployment tax and is based on monthly wages paid to each new employee for up to 24 consecutive months.

A "small business" is defined in section 288.703(1), Florida Statutes, as an independently owned and operated business employing 200 or fewer permanent full-time employees and whose total net worth is \$5 million or less, or any firm based in this state which has a Small Business Administration 8(a) certification.

The enterprise zone jobs credit is state financial assistance subject to the auditing and reporting requirements of the Florida Single Audit Act, per s. 215.97, F.S. Tax Information Publication (TIP) 02ADM-02 provides more details. The TIP is posted on the Department's Internet site at www.myflorida.com/dor.

Specific Instructions

Part I. Demonstration of New Jobs Created

Complete Part I to determine if the business is eligible to claim the enterprise zone jobs credit against corporate income tax.

Line 1. Enter the number of permanent, full-time jobs on the date of application. Employees in these jobs must have worked at least three (3) months and average at least 36 hours per week.

Line 2. Add the number of permanent, full-time jobs for each of the 12 months prior to the date of the application and divide this sum by 12. Employees holding jobs included in this computation must have worked at least three (3) months and have averaged at least 36 hours per week.

Line 3. Subtract the amount on Line 2 from the amount on Line 1 and enter the result on Line 3. If the amount on Line 3 is zero or less, the corporation is not eligible to claim the credit.

Explanation of Credits and Schedules

Business in Enterprise Zone - 20 Percent Credit (Use Schedule A)

To qualify, the business must be located in a Florida enterprise zone and new employees must reside in a Florida enterprise zone.

Business in Enterprise Zone - 30 Percent Credit (Use Schedule B)

To qualify, the business must be located in an enterprise zone, new employees must reside in an enterprise zone, and 20 percent of all full-time employees must reside in an enterprise zone. Use Subschedule F to determine if the business meets this 20 percent test.

Business in Rural Enterprise Zone - 30 Percent Credit (Use Schedule C)

To qualify, the business must be located in a Florida rural enterprise zone and new employees must reside in a Florida rural county.

Business in Rural Enterprise Zone - 45 Percent Credit (Use Schedule D)

To qualify, the business must be located in a rural enterprise zone, new employees must reside in a rural enterprise zone, and 20 percent of all full-time employees must reside in a rural enterprise zone. Use Subschedule F to determine if the business meets this 20 percent test.

Business in Enterprise Zone and Employees in Welfare Transition Program - 40 to 44 Percent Credit (Use Schedule E)

To qualify, the business must be located in a Florida enterprise zone and new employees must be welfare transition program participants.

The credit is calculated as follows:

- 40 percent of the monthly wages paid if the hourly rate is \$4 above the hourly federal minimum wage rate.
- 41 percent if the hourly rate is \$5 above the hourly federal minimum wage rate.
- 42 percent if the hourly rate is \$6 above the hourly federal minimum wage rate.
- 43 percent if the hourly rate is \$7 above the hourly federal minimum wage rate.
- 44 percent if the hourly rate is \$8 above the hourly federal minimum wage rate.

Preparation of Schedules A through E

Form F-1156Z contains formats for Schedules A through E. Use these formats to create a list of employees for each applicable job credit. Complete the appropriate credit computation schedule to determine the credit for each new employee. Attach the schedules to your Form F-1156Z.

Instructions for completing Columns A through J

Column A. Enter the name and place of residence of each new employee for whom credit is claimed. The place of residence shall be the employee's residence on the date shown in Column E.

Column B. Enter the social security number of the new employee.

Column C. Place a check mark in this column if the employee is a leased employee.

Column D. If applicable, enter the enterprise zone number or name of the rural county in which the new employee resides. Exception: Schedule E. Column D is used to indicate the credit percentage taken.

Column E. Enter the date that the new employee began employment in the operations of the business.

Column F. Enter the last day of business of the tax year for which credit is claimed. If the employee is no longer employed on that date, enter the last day of the last calendar month the employee was employed.

Column G. Enter the amount of wages paid to the new employee on which the credit is computed for the taxable year.

Column H. Enter the number of months of wages on which the credit is based. Since the credit is computed on wages paid during the taxable year, the period of up to 24 consecutive months over which credit may be allowable may include three (3) calendar years.

Column I. Multiply the Actual Monthly Wages (Column G) by the Total Months (Column H) and enter the result here.

Column J. Multiply the applicable credit by Total Wages (Column I) and enter the result here.

Preparation of Schedule F. If claiming the credit on Schedule B or Schedule D, complete Schedule F and its subschedule, and attach a list of all other permanent, full-time employees.

Subschedule F. Computation of Allowable Credit

Line 1. Enter the total number of permanent, full-time employees who live in an enterprise zone or rural enterprise zone. These employees must have worked at least three (3) months and average at least 36 hours per week.

Line 2. Enter the total number of permanent, full-time employees who have worked at least three (3) months and have averaged at least 36 hours per week.

Line 3. Divide Line 1 by Line 2 and enter the result.

Part II. Tax Liability Limitation and Computation of Credit

Line 1. The amount of credit on Line 1, which was computed on wages paid to new employees during the taxable year, shall be applied against and limited to the corporate income or franchise tax liability for the taxable year; therefore, enter on this line the amount of total tax due from Form F-1120 (*Florida Corporate Income Tax Return*), Page 1, Line 11.

Line 2. The amount of credit allowed is limited to the total corporate income or franchise tax due after certain credits are applied. Enter on Lines 2(a) and 2(b) the appropriate amounts of other credits as listed on Form F-1120, Schedule V (Credits against the tax). Instructions for Form F-1120 explain the computations of these other credits.

Line 3. The tax liability limitation is the total tax due on Line 1 minus the sum of the credits on Line 2.

Line 4. Enter the total credit claimed based upon the actual monthly wages paid to eligible new employees during this taxable year from Part I - Schedules A, B, C, D, and E, Column J.

Line 5. The unused portion of the total enterprise zone jobs credit may be carried forward from taxable years ended after July 1, 1995, to the next succeeding taxable year. Enter the amount shown on Form F-1157Z, Part II (Tax liability limitation), Line 8, for the immediately preceding taxable year, if applicable.

Line 6. The total credit available (before application of the tax liability limitation) is the sum of the credit for the current taxable year (Line 4) plus the unused credit (if any) carried forward from the immediately preceding year (Line 5).

Line 7. Enter the lesser of Line 3 (Tax liability limitation) or Line 6 (Total credit available) as the allowable credit used this taxable year.

Line 8. Enter the amount of any unused credit available to be used in the next succeeding taxable year (Line 6 less Line 7).



**Florida Enterprise Zone Jobs Credit
Certificate of Eligibility for Corporate Income Tax
Effective January 1, 2002**

F-1156Z
N. 01/02

Attach this form to the *Florida Corporate Income/Franchise and Emergency Excise Tax Return* (Form F-1120).

For calendar year <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> or other taxable year beginning <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> and ending <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/>	
Name (as shown on your tax return)	Federal Employer Identification Number (FEIN) <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Business location address	Enterprise zone number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
City State ZIP	Area code and telephone number <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Mailing address of business	<input type="checkbox"/> Check here if business is a "small business" as defined by section 288.703(1), Florida Statutes. See Instructions for definition.
City State ZIP	

PART I		DEMONSTRATION OF NEW JOBS CREATED	
(1)	Enter the number of permanent, full-time jobs on the date of application.	(1)	
(2)	Add the number of permanent, full-time jobs for each of the 12 months prior to the date of the application and divide by 12.	(2)	
(3)	Subtract Line 2 from Line 1. If Line 3 is zero or less, stop here. The business is not eligible for this enterprise zone jobs credit.	(3)	

Schedules A through F. Complete the schedule(s) that apply to your business. Attach the relevant schedules in the formats shown below. See instructions for explanations of schedules and qualifications for credits.

Schedule A - 20% Credit		Business in Enterprise Zone							
A Employee Name, Street Address, City, and ZIP	B SSN	C ✓ Check if leased employee	D Enterprise Zone Number	Date Employed		G Actual Monthly Wages	H Total Months	I Total Wages (Col. G X Col. H)	J Credit Amount (20% X Col. I)
				E Began	F Ended				
Total Credit Amount									

Schedule B - 30% Credit		Business in Enterprise Zone							
A Employee Name, Street Address, City, and ZIP	B SSN	C ✓ Check if leased employee	D Enterprise Zone Number	Date Employed		G Actual Monthly Wages	H Total Months	I Total Wages (Col. G X Col. H)	J Credit Amount (30% X Col. I)
				E Began	F Ended				
Total Credit Amount									

Schedule C - 30% Credit		Business in Rural Enterprise Zone							
A Employee Name, Street Address, City, and ZIP	B SSN	C ✓ Check if leased employee	D Rural County Name	Date Employed		G Actual Monthly Wages	H Total Months	I Total Wages (Col. G X Col. H)	J Credit Amount (30% X Col. I)
				E Began	F Ended				
Total Credit Amount									

Schedule D - 45% Credit		Business in Rural Enterprise Zone							
A Employee Name, Street Address, City, and ZIP	B SSN	C ✓ Check if leased employee	D Rural County Name	Date Employed		G Actual Monthly Wages	H Total Months	I Total Wages (Col. G X Col. H)	J Credit Amount (45% X Col. I)
				E Began	F Ended				
Total Credit Amount									

Schedule E - 40% to 44% Credit		Business in Enterprise Zone – Employees in Welfare Transition Program							
A Employee Name, Street Address, City, and ZIP	B SSN	C ✓ Check if leased employee	D Credit % (40, 41, 42, 43, or 44) See Instructions	Date Employed		G Actual Monthly Wages	H Total Months	I Total Wages (Col. G X Col. H)	J Credit Amount (45% X Col. I)
				E Began	F Ended				
Total Credit Amount									

Schedule F Permanent, full-time employees (enterprise zone residents)		
Name	SSN	Enterprise zone ID number
Address	City	State, ZIP

Subschedule F Computation of the Allowable Credit	
(1) Enter the number of permanent, full-time employees residing in an enterprise zone. Total must agree with Schedule F.	(1)
(2) Enter the number of permanent, full-time employees.	(2)
(3) Divide Line (1) by Line (2) and enter result here. Line (3) must be 20% or more to claim the increased credit on Schedule B or D.	(3)

PART II TAX LIABILITY LIMITATION AND COMPUTATION OF CREDIT. (SEE INSTRUCTIONS)		
1. Enter amount of total tax due from Form F-1120, Page 1, Line 11.		1.
2. Enter the amount of certain other credits against the tax from Form F-1120, Schedule V.		
a. Florida Health Maintenance Organization Credits	2a.	
b. Capital Investment Credit	2b.	
	Total other credits	2.
3. Tax liability limitation (Line 1 minus Line 2).		3.
4. Total credit allowable this year (Schedules A, B, C, D, and E, Column J)		4.
5. Unused credit carryover from prior year (see instructions.)		5.
6. Total credit available for this year (sum of Line 4 and Line 5).		6.
7. Enterprise zone jobs credit allowed this year (Enter smaller of Line 3 or Line 6). Enter this amount on Form F-1120, Schedule V (Credits against the tax).		7.
8. Unused credit carried forward to next year (Line 6 minus Line 7. If negative amount, enter zero).		8.

Under penalties of perjury, I declare that I have examined this form including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date

Signature of business owner

I declare that I have examined this form including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete.

Date

Signature of enterprise zone coordinator



Enterprise Zone Property Tax Credit - Effective July 1, 1995

F-1158Z
R. 01/03

**Attach to
Form F-1120**

For Calendar Year _____
or _____

Other taxable year beginning _____, _____, and ending _____, _____.

Name (As shown on your F-1120 Corporate Income Tax Return)	Federal Employer Identification (F.E.I.) No.	Enterprise Zone Identifying Numbers For Each Location (attach list)
Address of Location (attach separate list for each location)		<input type="checkbox"/> Business is a "small business" as defined by s. 288.703(1), F.S.

Part I. Qualification for credit (see instructions).

1. () New business located in an enterprise zone.
 Total number of full-time employees employed:

(a) Throughout the current tax year for which the credit is claimed.	1. (a) _____
(b) Throughout the tax year preceding the tax year that the credit was initially granted.	(b) _____
(c) Total number of additional full-time employees throughout the current tax year for which the credit is claimed: Line (a) minus Line (b).	(c) _____
(d) To qualify for the credit, Line (c) must be five or more.	

2. () Expansion of an existing business in an enterprise zone.
 Total number of full-time employees employed:

(a) Throughout the current tax year for which the credit is claimed.	2. (a) _____
(b) Throughout the tax year preceding the tax year that the credit was initially granted.	(b) _____
(c) Total number of additional full-time employees throughout the current tax year for which the credit is claimed: Line (a) minus Line (b).	(c) _____
(d) To qualify for the credit, Line (c) must be five or more.	

3. () Rebuilding of an existing business located in an enterprise zone.

4. () (a) Number of full-time permanent employees who are residents of an enterprise zone (attach listing). 4. (a) _____
 (b) Total number of full-time permanent employees. (b) _____
 (c) Divide Line (a) by Line (b) and enter here to determine whether the business meets the 20% criteria. (c) _____

Part II. Credit allowable for ad valorem taxes paid this year (see instructions).

Enter below the amount of ad valorem taxes paid this year. Attach copies of the validated receipts for the ad valorem taxes paid this year (see instructions).

	Ad Valorem Tax on:	Date of Payment	Ad Valorem Tax Paid (see instructions)
5.	Real Property		\$
6.	Tangible Personal Property		
7.	Total (add Lines 5 and 6).		\$

Under penalties of perjury, I declare that I have examined this form including accompanying schedules and statements; and to the best of my knowledge and belief it is true, correct, and complete.

Date Signature of Officer Title

I declare that I have examined this form including accompanying schedules and statements; and to the best of my knowledge and belief it is true, correct, and complete.

Date Signature of Enterprise Zone Coordinator Title

Part III. Unused credit carryover from prior tax years (see instructions).

8. Enter below the amount of unused credit carryover from each of the five preceding tax years in order of time (see instructions).

(a) Tax year the unused credit was created.	(b) Amount of the unused credit.	(c) Amount applied in intervening tax years.	(d) Balance of unused credit available this year.
	\$	\$	\$
9. Total amount of unused credit carryover available this tax year.			\$

Part IV. Tax liability and tax year limitation (see instructions).

10. Enter amount of total tax due from Form F -1120, Page 1, Line 11. 10. \$ _____

11. Enter the following credits from Form F-1120, Schedule V.

- (a) Florida Health Maintenance Organization credit. (a) \$ _____
- (b) Capital investment tax credit. (b) \$ _____
- (c) Enterprise zone jobs credit. (c) \$ _____
- (d) Community contribution tax credit. (d) \$ _____

Total other credits against the tax [add Lines (a) through (d)]. 11. \$ _____

12. Tax liability limitation (subtract Line 11 from Line 10). 12. \$ _____

Part V. Enterprise zone property tax credit for this year (see instructions).

- 13. (a) Credit allowable for ad valorem taxes paid this year from Line 7. (a) \$ _____
(Limited to \$25,000 or \$50,000.)
- (b) Unused credit carryover available from prior tax years from Line 9. (b) \$ _____

14. Total amount of credit available this year [total of Lines 13(a) and 13(b)]. 14. \$ _____

15. Enterprise zone property tax credit (lesser of Line 14 or Line 12).
Enter amount on Form F-1120, Schedule V. 15. \$ _____



**Instructions for Form F-1158Z (Effective July 1, 1995)
Enterprise Zone Property Tax Credit**

General Instructions

Who must file? Every taxpayer claiming an enterprise zone property tax credit must file by performing the following steps. First, complete form F-1158Z and attach it to the tax return for each year the credit is claimed. Second, attach to your tax return a copy of Form DR-456, *Notice of New, Rebuilt or Expanded Property*, filed with the property appraiser. Lastly, attach copies of the validated receipts for the ad valorem taxes paid.

When may a business take the credit? The credit is available to a new business the year in which ad valorem taxes are first levied against the business. The credit is available to an expanded or rebuilt business the year in which ad valorem taxes are first levied on property, real or personal, acquired for expansion or rebuilding. In any case, however, the credit shall be available for ad valorem taxes levied against 1995 assessments, and becomes void on June 30, 2005.

What are the filing requirements? To be eligible for the credit a new, expanded, or rebuilt business must file Form DR-456 with the property appraiser of the county in which the business is located or will be located no later than April 1 of the year in which new or other personal property—real or tangible—is subject to ad valorem assessment.

The enterprise zone property tax credit is state financial assistance subject to the auditing and reporting requirements of the Florida Single Audit Act, per s. 215.97, F.S. Tax Information Publication (TIP) 02ADM-02 provides more details. The TIP is posted on the Department's Internet site at www.myflorida.com/dor.

Part I. Qualification for credit.

In the following definitions of a new, expanded, or rebuilt business, the term "business" means any business entity authorized to do business in Florida subject to the Florida franchise tax on banks and savings associations.

"New business" means any business that first begins operations in an area designated as an enterprise zone on a site clearly separate from any other commercial or industrial operations owned by the same business, and that employs five or more additional full-time employees in Florida.

"Expansion of an existing business" means any business located in an area designated as an enterprise zone that expands by or through additions to real and tangible personal property and that employs five or more additional full-time employees in Florida.

"Rebuilding of an existing business" means any business located in an area designated as an enterprise zone which replaces or restores real or tangible personal property destroyed or damaged in an "emergency" in said enterprise zone.

An "emergency" means the occurrence of widespread or severe damage, injury, or loss of life or property proclaimed pursuant to section 14.022, Florida Statutes, or declared pursuant to s. 252.36, F.S..

"Enterprise zone" means an area in Florida designated under section 290.0055 or 370.28, F.S., as an area appropriate for such purposes.

Credit Limitations

When filing for credit as a new, expanded or rebuilt business, the maximum amount of credit allowable each year under this program shall not exceed \$25,000; or if 20 percent or more of the permanent full-time employees of the business are residents of an enterprise zone, the maximum credit shall not exceed \$50,000.

When filing for a credit as a new or expanded business, it shall be a condition precedent to the granting of each annual tax credit that there shall have been, throughout each year that the credit is available, no fewer than five or more fulltime employees than in the year preceding the initial granting of the credit.

Part II. Credit allowable for ad valorem taxes.

For a new business, the credit is computed annually on the ad valorem taxes paid in Florida during the taxable year on new real property and new tangible personal property acquired.

For the expansion of an existing business, the credit shall be computed annually on the **additional ad valorem taxes paid** in Florida during the taxable year resulting from assessments on additional real and tangible personal property acquired to facilitate such expansion. For the rebuilding of an existing business, the credit shall be computed annually on the ad valorem taxes paid in Florida during the taxable year resulting from assessments on property replaced or restored.

“Ad valorem taxes paid” means 96 percent of property taxes levied for operating purposes and shall not include interest, penalties or discounts foregone. **Being limited to levies for operating purposes, levies for debt service are excluded from the credit computation.** In addition, for purposes of the credit “ad valorem taxes paid” means the ad valorem tax paid on new or additional real and tangible personal property acquired to establish a new business; to facilitate a business expansion; or to rebuild or restore a destroyed or damaged business, including pollution and waste control facilities or any part thereof, and including one or more buildings or other structures, machinery, fixtures, and equipment.

Lines 5 and 6. Enter the date of payment, the year of the assessment upon which the ad valorem taxes were levied, and the ad valorem taxes paid on Line 5 for real property and on Line 6 for tangible personal property.

Line 7. Enter the total ad valorem taxes paid (Line 5 plus Line 6) on this line.

Part III. Unused credit carryover from prior tax years.

If the credit granted is not fully used in any one year, the unused amount may be carried forward for a period not to exceed five years. The credit carryover may be used in a subsequent year when the limitation exceeds the credit for such year.

Line 8. Complete the table to determine the balance of unused credit carryover available this year from each of the five immediately preceding tax years in order of time. In entering the years that the unused credit carryovers were created, start with oldest year. In applying unused credit carryovers for several years, the unused credit carryover from the oldest year is applied first.

Line 9. Enter the total amount of unused credit carryover available this tax year which is the sum of the amounts in 8(d).

Part IV. Tax liability and tax year limitation.

Line 10. The amount of credit for the taxable year shall be applied against and limited to the corporate income or franchise tax liability for the taxable year; therefore, enter on this line the amount of total tax due from Form F-1120, Page 1.

Line 11. The amount of credit allowable is limited to the total corporate income or franchise tax due after certain credits are applied; therefore, enter on Lines 11(a) through 11(d) the amounts claimed for the specified credits from Form F-1120, Schedule V. Enter the total other credits against the tax [sum of Lines 11(a) through 11(d)].

Line 12. The tax liability limitation on the amount of credit allowable is the total tax due on Line 10 minus the total other credits against the tax on Line 11.

Part V. Enterprise zone property tax credit for this year.

Lines 13 and 14. The total amount of credit available this year is the sum of the credit allowable for ad valorem taxes paid this year on Line 7 and the amount of unused credit carryover available this year on Line 9.

Line 15. The enterprise zone property tax credit that may be claimed this year is the lesser of the total amount of credit available this year (from Line 14) or the limitation on the amount of credit that may be claimed this year (from Line 12). Enter this amount on Form F-1120, Schedule I, Page 3, Line 5.

FLORIDA ENTERPRISE ZONE PROGRAM

BUILDING MATERIALS SALES TAX REFUND

APPLICATION FOR ELIGIBILITY

(Based on s. 212.08 (5)(g), F.S.)

Date of Application: _____

Taxpayer Name: _____

Mailing Address: _____

Property Address: _____

Assessment Roll Parcel Number: _____

Florida Enterprise Zone Number: EZ-_____

Description of Improvements: _____

Building Permit Number: _____

(Attach a copy of actual building permit with inspection dates.)

Building Inspector Name: _____

Phone: _____ FAX: _____

(Attach a certificate from building inspector that improvements are substantially completed.)

Date of certificate stating that improvements are substantially completed: _____

Date when rehabilitated property is first subject to assessment (if applicable): _____

IMPROVEMENTS

(Attach a copy of each invoice listing sales tax paid for all eligible building materials.)

A separate sheet may be used if necessary to account for all building materials.

Building Materials	Sales Price	State Sales Tax Paid (6%)
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total Sales Price of Building Materials: \$ _____ Total State Sales Tax: \$ _____
x 97%

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

If invoices are not available, please complete the following:

Assessed value after rehabilitation: (1) _____ Assessment Date: _____
 Assessed value before rehabilitation:(2) _____ Assessment Date: _____

(Attach documentation of assessed values: before and after rehabilitation.)

Calculation of Sales Tax Refund: Difference between line (1) and line (2)= _____ x 40%=
 _____ x 6% = _____ x 97%= _____ Amount of Sales Tax Refund.

Amount of sales tax refund is subject to maximum amount of sales tax refund (see section III Calculations).

BUSINESS TAXPAYERS ONLY

Is the business a small business as defined by s. 288.703(1), F.S. ? ____ yes ____ no

SECTION I PERMANENT, FULL-TIME EMPLOYEES (ENTERPRISE ZONE RESIDENTS)

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

(If necessary attach a separate sheet listing name, address, city, state, zip code, social security number and the Enterprise Zone Number in which the permanent full-time employee resides.)

SECTION II PERMANENT, FULL-TIME EMPLOYEES (NON-ENTERPRISE ZONE RESIDENTS)

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

(If necessary attach a separate sheet listing name, address, city, state, zip code, and social security number of each permanent, full-time employee not residing in an Enterprise Zone.)

SECTION III CALCULATION OF PERCENTAGE OF EMPLOYEES:

- 1. Total number of employees from Section I: _____
- 2. Total number of employees from Sections I and II: _____
- 3. Percentage of permanent, full-time employees residing in enterprise zones (divide Line 1 by Line 2, enter here): _____

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.

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

SIGNATURE OF TAXPAYER

DATE

SIGNATURE OF ENTERPRISE ZONE COORDINATOR

DATE

PHONE NUMBER OF EZDA

FAX NUMBER OF EZDA

Taxpayer is required to send Original Form EZ-M (with required attachments) along with completed Florida Department of Revenue's Form DR-26S: Application for Tax Refund (address listed below).

**Original forms must reach the Florida Department of Revenue within:
6 months of the date of certificate that the improvements are substantially completed or
90 days after the rehabilitated property is first subject to assessment.**

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

EZDA retains one copy for EZDA files

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) _____

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

_____ Yes _____ No

Florida Enterprise Zone Number: EZ-_____

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)

SECTION I PERMANENT, FULL-TIME EMPLOYEES (ENTERPRISE ZONE RESIDENTS)

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

(If necessary attach a separate sheet listing name, address, city, state, zip code, social security number and the Enterprise Zone Number in which the permanent full-time employee resides.)

SECTION II PERMANENT, FULL-TIME EMPLOYEES (NON-ENTERPRISE ZONE RESIDENTS)

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

(If necessary attach a separate sheet listing name, address, city, state, zip code, and social security number of each permanent, full-time employee not residing in an Enterprise Zone.)

SECTION III CALCULATION OF PERCENTAGE OF EMPLOYEES:

1. Total number of employees from Section I: _____
2. Total number of employees from Sections I and II: _____
3. Percentage of permanent, full-time employees residing in enterprise zone (divide Line 1 by Line 2, enter here): _____

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 Florida Enterprise Zone Jobs Credit for Sales Tax Effective January 1, 2003

DR-15ZC R. 01/03

- 1. Business Name
2. Owner Name
3. Mailing Address
4. Business Location
5. Business Federal Employer I.D. #
6. Sales Tax Certificate #
7. Enterprise zone identification number assigned pursuant to section 290.0065, Florida Statutes (F.S.) in which above business is located
8. Is this zone designated as a rural enterprise zone, pursuant to s. 290.004 (8) F.S.?
9a. Is each employee (person) listed on Schedule One or Two a permanent full-time employee hired to perform duties in connection with the operations of the business for an average of at least 36 hours per week?
9b. Is each employee (person) listed on Schedule One or Two a permanent full-time employee leased from an employee leasing company licensed under Chapter 468, F.S. and have they been continuously leased to the employer for an average of at least 36 hours per week for more than 6 months to perform duties in connection with the operations of the business for an average of at least 36 hours per week each month throughout the year?
10. Is this a "small business" as defined in s. 288.703(1), F.S.?
11. Are the new employees, for which the credit is claimed, participants in the Welfare Transition Program (WTP)? If yes, complete Schedule Three attached.
12. Computation of the average increase in permanent full-time jobs over the 12 months prior to the date of application:
a. Enter the number of permanent full-time jobs on the date of application:
b. Total the number of permanent full-time jobs for each of the 12 months prior to the date of application and divide that number by 12. Enter the result:
c. Subtract the amount on line 12b from the amount on line 12a and enter the result:

Please complete this form in its entirety. Select and complete the appropriate schedule(s) for listing your employee(s). Filing an incomplete application will delay approval. This application is due to the Department of Revenue within six months of the date of hire for the new employee(s) or within seven months of the date of hire for leased employee(s). Your application will be denied if not filed on time. Any person who fraudulently claims the credit is liable for repayment of the credit plus a mandatory penalty of 100 percent plus interest. After certification of this application by the appropriate enterprise zone coordinator, mail the completed application to: RETURN RECONCILIATION, FLORIDA DEPARTMENT OF REVENUE, 5050 WEST TENNESSEE ST, TALLAHASSEE FL 32399-0129.

NOTE: Your job credit(s) will expire 24 months after approval, provided the employee(s) remains employed for 24 months.

I hereby affirm under penalty of perjury that all statements on this document are true and correct to the best of my knowledge and belief.

Signature of owner, officer, or partner Printed name Date

Enterprise Zone Coordinator Certification Section
Signature of Enterprise Zone Coordinator Printed name Date
Enterprise Zone Coordinator: Mail a copy of the completed application to the address above.



Instructions for Completing the Sales and Use Tax Return,
Form DR-15, when taking the Enterprise Zone Jobs
Tax Credit under the New Law

DR-15ZCN
R. 01/03

Effective on or after January 1, 2002, the enterprise zone jobs tax credits against sales and use tax no longer apply to part-time jobs. Employees are required to work an average of at least 36 hours per week each month to be eligible. Effective on or after that date, the enterprise zone jobs tax credits against sales and use tax are available to businesses that have increased the number of full-time jobs from the average of the previous 12 months.

The credit is computed as 20 percent of the actual monthly wages paid to eligible employees after a new full-time job is created, or 30 percent of the monthly wages paid if the business is located in a rural enterprise zone. If at least 20 percent of the full-time permanent employees of the business are residents of an enterprise zone, the credit is 30 percent of the actual monthly wages paid, or 45 percent of the actual monthly wages paid if the business is located in a rural enterprise zone pursuant to section 212.096, Florida Statutes (F.S.).

The phrase *"new job has been created"* means that the total number of full-time jobs in an enterprise zone has increased from the average of the previous 12 months, as demonstrated to the Department by a business located in the enterprise zone pursuant to s. 212.096 (1)(e), F.S.

For purposes of the enterprise zone jobs tax credits against sales and use tax, the Department shall allow the credit for up to 24 consecutive months, beginning with the first tax return due after approval. Please refer to TIPs #01A01-06 and #02A01-07, which can be found on the Department's Internet site at www.myflorida.com/dor.

Certain enterprise zone jobs tax credits, refunds, and distributions received from the Department's General Tax Administration Program are considered state financial assistance. State financial assistance is subject to the auditing and reporting requirements of:

- The Florida Single Audit Act, s. 215.97, F.S.
- Applicable rules of the Executive Office of the Governor, Chapters 27D-1 and 3A-5.
- Rules of the Auditor General, Chapter 10.550 (local government entities) and Chapter 10.650 (nonprofit and for-profit organizations).

For more information refer to TIP #02ADM-02, which can be found on the Department's Internet site at www.myflorida.com/dor.

All approved enterprise zone jobs tax credits must be taken on Line 16 of your 2003 Sales and Use Tax Return (Form DR-15CS).
s. 212.096(2)(b), F.S.

Note: To claim these credits, you must file a standard Form DR-15, Sales and Use Tax Return and complete Line 16. If you have been using Form DR-15EZ (short form), contact the Department.

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.



Application for Refund

for

Sales and Use Tax

What's New

- ☆ Refund sampling p. 6
- ☆ Community contribution tax credit program p. 9
- ☆ Online filing p. 12

Have Questions?

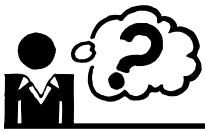
Call 850-488-8937

Use the enclosed form to request a refund for:

Inside

- Frequently Asked Questions p. 2
- Application Form p. 3-4
- Documentation Guide p. 5-12
- For Information, Forms, and Online Filing p. 12

- 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



Frequently Asked Questions

- 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. See **Exemptions Granted by Statute**, Pages 10-12.
- 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 October 1, 1994, but before July 1, 1999 – five (5)-year limit.
 - Tax paid on or after July 1, 1999 – three (3)-year limit.
 - Bad debts have a unique statute of limitations. See Page 8.
 - Repossessed merchandise has a unique statute of limitations. See Page 8.
 - Enterprise zones have a unique statute of limitations. See Page 10.
- 3. May I take a credit on my return instead of applying for a refund?**

Yes. Dealers should:

 - 1) Refund the customer any overpayment of tax collected from the customer.
 - 2) Document internal records to explain why the adjustment is being made.
 - 3) 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 “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, apply for a refund instead of taking credit on the return(s).

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 includes examples of the types of errors and overpayments commonly reported, and lists the documentation normally required to support these types of refund claims. If you do not have all of the items suggested, submit as many as possible. Each refund request is unique and you may be asked to provide additional items not listed. If you send copies of documents to the Department, please make sure they are legible. 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.
- 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 Page 12.
- 8. Is it possible to have the audit performed at my location?**

Yes. If the documentation needed to verify your claim is extensive, you may attach a written request to have the audit performed at your location.



Application for Refund Sales and Use Tax





DR-26S
R. 01/03

**Please complete Parts 1 through 8 and attach appropriate documentation.
Type or print clearly.**

Part 1 Fill in name, address, and contact numbers.	Name of applicant/payee:	
	Mailing address:	City, State, ZIP:
	Location address (other than above):	City, State, ZIP:
	Business telephone number (include area code): ()	Home telephone number (include area code): ()
	Fax number including area code (optional): ()	E-mail address (optional):
Part 2 Sign and date this form.	Signature of applicant/representative:	
	Date:	
	Print name:	Title:
Important - A Florida Department of Revenue <i>Power of Attorney</i> (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 requested.	\$ <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	
Part 4 Check box next to the type of tax you paid.	<input type="checkbox"/> Sales and Use Tax <input type="checkbox"/> Surtax <input type="checkbox"/> Other (please specify): _____	
Part 5 Provide the identification number under which the tax was paid. If you do not have a Sales Tax Certificate Number or Federal Employer Identification Number, provide your Social Security Number.	Contract Object Number: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
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"/> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
Part 6 Enter the collection period shown on the tax return(s) used to report the tax and/or when it was paid.	Collection period: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <small style="margin-left: 40px;">M M Y Y M M Y Y</small>	
Date paid: <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> to <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> / <input type="text"/> <input type="text"/> <small style="margin-left: 40px;">M M D D Y Y M M D D Y Y</small>		
Part 7A Clarify and speed up your refund claim by providing a brief explanation.	Explain the reason for this refund (additional sheets may be added): _____ _____ _____	
Important Note	Attach Documentation Refund requests cannot be processed without complete documentation. Parts 7B and 7C (on reverse side) are designed to assist you in determining the documentation needed for this refund request.	

FOR FLORIDA DEPARTMENT OF REVENUE USE ONLY	DOC TYPE 76
Refund Approval Amount \$ _____	Authorized By _____ Date _____
Review Refund Amount \$ _____	Approved By _____ Date _____

<p>Part 7B Check the box next to the entity that collected the tax.</p>	<input type="checkbox"/> Department of Revenue <input type="checkbox"/> County Tax Collector <input type="checkbox"/> Other: _____ <p>Note: Tax paid to a dealer or to a private tag agent must be requested from the dealer or private tag agent unless specifically authorized by statute.</p>
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<p>Part 7C Check the box next to the reason you are requesting the refund.</p> <p>Refer to the page number indicated for appropriate documentation instructions.</p> <p>Note: A dealer may take a credit on the next return filed instead of applying for refund. (See Frequently Asked Questions, Page 2, Question #3.)</p>			Individual	<p>I am an individual and believe I paid too much tax when I purchased or registered a:</p> <input type="checkbox"/> Motor vehicle (p. 5) 1000 <input type="checkbox"/> Boat (p. 5) 1000 <input type="checkbox"/> Aircraft (p. 5) 1000 <input type="checkbox"/> Mobile home (p. 5) 1000	DOR Use Only REASON CODE
			Registered Sales and Use Tax Dealer	<p>I am a registered sales and use tax dealer and believe I am due a refund because of:</p> <input type="checkbox"/> A correction to a previously filed return (p. 6) 1100 <input type="checkbox"/> A collection or accrual of tax on exempt items or items that were resold (p. 6) 1100 <input type="checkbox"/> A duplicate payment (p. 7) 1200 <input type="checkbox"/> A credit memo issued by the Department (p. 7) 1300 <input type="checkbox"/> An overpayment of estimated tax (p. 7) 1400 <input type="checkbox"/> A bad debt or repossession (p. 8) 1500 <input type="checkbox"/> An overpayment of an audit assessment (p. 9) 1600 <input type="checkbox"/> An overpayment of a warrant (p. 9) 1600 <input type="checkbox"/> An overpayment of a bill (p. 9) 1600 <input type="checkbox"/> A cash bond (p. 9) 1600 <input type="checkbox"/> A Community Contribution Tax Credit (p. 9) 1700	
			Exemptions Granted by Statute	<p>I am an individual or business and believe I am due a refund for taxes previously paid on:</p> <input type="checkbox"/> Enterprise zone business property (p. 10) 1800 <input type="checkbox"/> Enterprise zone building materials (p. 10) 1800 <input type="checkbox"/> New or expanding business machinery or equipment (p. 11) 1900 <input type="checkbox"/> Motion picture and recording industry equipment (p. 11) 2000 <p>I am a motor vehicle manufacturer who has bought back a vehicle purchased in Florida and has already refunded the tax to the customer.</p> <input type="checkbox"/> Lemon law (p. 12) 2100	
			Other	<p>I am an individual or business and believe I am due a refund because:</p> <input type="checkbox"/> Other (p. 12) 2200 <p>Explain: _____ _____ _____</p>	

<p>Part 8 Attach documentation and mail this application to:</p>	<p>FLORIDA DEPARTMENT OF REVENUE REFUND SUBPROCESS PO BOX 6490 TALLAHASSEE FL 32314-6490</p>	<p>For further information regarding the DR-26S, the documentation required to process the refund, or to check on an application after it has been submitted, call us at 850-488-8937.</p>
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Individuals who have purchased or registered a motor vehicle, boat, mobile home, or aircraft

Follow the steps below to document your refund claim:

STEP 1

Provide a detailed explanation.

Include as much detail as possible, such as a description of the property purchased or sold, parties involved in the transaction(s), relevant dates, the reason for the error or overpayment, name of the party who paid the tax to the taxing authority, and how the refund amount was computed.

STEP 2

Provide relevant documents.

Include as much of this information as possible: copies of invoices, bills of sale, purchase contracts, tax collector receipts, registrations, cancelled checks used to pay the tax (front and back).

STEP 3

Locate your reason for requesting a refund from the most commonly occurring reasons listed below.

Each category contains a list of additional items needed to document your claim. Provide as much of this information as possible. We may contact you for additional information.

- **Tax was paid to Florida but vehicle was taken out of state.**
 - Proof of registration in another state or territory.
 - Sworn *Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing in Another State* (DR-123) showing intent to remove vehicle from Florida. (Vehicle must be licensed in another state within 45 days after date of purchase.)
- **Tax was paid to another state.**
 - Proof of tax legally imposed and paid to another state.
- **Vehicle was used six (6) months or more prior to entering Florida.**
 - Proof of registration in and tax payment to another state.
 - Bill of sale, repair invoices, or similar documents to establish six months of use outside Florida.
- **Title was cancelled and/or vehicle was declared stolen or non-salvageable.**
 - Proof of title cancellation issued by the Florida Department of Highway Safety and Motor Vehicles.
 - Stolen vehicle police report, and/or
 - Notice of non-salvageable designation from the Florida Department of Highway Safety and Motor Vehicles.

- **Trade-in or dealer discount was not deducted.**
 - Proof discount was a dealer discount and not a manufacturer discount.
 - Proof of trade-in allowed.
- **Motor vehicle was direct-shipped out of Florida or did not enter Florida.**
 - Proof of direct shipment, such as a bill of lading or other shipping document.
- **Taxpayer is exempt from paying tax to Florida.**
 - Explanation of the type of exemption and applicable proof. Depending on the type of exemption, provide one or more of the following documents:
 - ⊗ *Annual Resale Certificate* (DR-13).
 - ⊗ Exemption card issued by the US Department of State.
 - ⊗ Medical prescription for special attachments and itemized cost for each attachment.
 - ⊗ Proof vessel is used exclusively for charter fishing and a copy of the vessel's insurance policy.
 - ⊗ Proof taxpayer has NATO military status and is stationed in Florida.
- **Non-taxable title transfer.**
 - Description of type of exempt title transfer.
 - Proof of exempt transfer. Depending on the type of title transfer, provide one or more of the following documents:
 - ⊗ Sworn statement containing a description of all property and names and addresses of all parties (for trades of equal value and gifts).
 - ⊗ Proof of marital status (for spouses added to or deleted from a title and/or lien).
 - ⊗ Court documents showing divorce settlement.
 - ⊗ Proof of dissolution of partnership.
 - ⊗ Proof corporations are 100 percent commonly owned.
 - ⊗ Copy of will or proof of inheritance.
- **Mobile home was purchased as real property.**
 - Purchase contract and closing statement.
 - Proof seller owned both land and mobile home and that the county property appraiser assessed the property as real property prior to purchase.
- **Tax was paid on furnishings or attachments to mobile home or boat.**
 - List of accessories and furnishings with price for each item, signed and notarized by seller.



Dealers who are correcting previously filed returns

Use this documentation guide to correct the following returns:

- **Sales and Use Tax Return (DR-15)**
- **Sales and Use Tax Return (DR-15EZ)**
- **Consolidated Sales and Use Tax Return (DR-7 and DR-15s)**
- **Solid Waste and Surcharge Return (DR-15SW)**
- **Annual Registration Fee (DR-15AR)**
- **Out-of-State Purchase Return (DR-15MO)**
- **Application for Amusement Machine Certificate (DR-18)**

Follow the steps below to document your refund claim:

STEP 1

Provide a detailed explanation.

Include as much of this information as possible:

- Type of business transacted.
- Parties to the transaction(s).
- Description of the property purchased or sold.
- Dates that transactions occurred.
- The reason for the error or overpayment.
- How the refund amount was computed.

STEP 2

Provide relevant documents.

Include as much of this information as possible:

- Copy of original return(s).
- Copy of corrected return(s).
- Copy of invoice(s).
- Copy of contract(s).
- Copy of purchase order(s).
- Copy of bill(s) of sale.
- Copy of lease(s) if a rental is involved.

STEP 3

Provide accounting records.

Include all applicable accounting records, such as journals that itemize sales, purchases, and/or rental receipts. These records must be provided to allow verification of gross, exempt, taxable, and tax collected amounts reported on the original return(s) filed; and to allow verification that the refund amount claimed was included in the tax paid with the original return(s). Accounting records for the refund time period are subject to audit.

STEP 4

Provide proof of exempt transactions.

Include as much of this information as possible:

- Copy of customer(s) exemption certificate(s).
- Copy of customer(s) blanket certificate(s) of resale.
- Copy of customer(s) direct pay permit(s).
- Copy of customer(s) affidavit(s).
- Copy of customer(s) tax exempt card(s).
- Proof of shipment(s) or export(s).

STEP 5

Provide proof of refund or credit to customer.

- A. If tax was collected from the customer or lessee, provide:
- Copy of the cancelled refund check (front and back) issued to the customer, *or*
 - Copy of the credit memo issued to the customer and the customer's letter of acknowledgment on business letterhead.
- B. If tax was not collected from the customer or lessee, provide:
- Proof of correcting accounting entries, *and*
 - Copy of the customer's or lessee's payment history showing the amount the customer or lessee was billed and the amount paid.

Note: The state cannot approve a refund to a dealer until the dealer has provided proof of refund or credit to the customer(s), or in the case of rentals, to the tenant or lessee.

STEP 6

Provide proof the refund was not taken on a subsequent return.

- A. Provide explanation(s) of any entries on the "Less Lawful Deductions" line of subsequent returns (Line 6 of the DR-15 or Line 5 of the DR-15EZ).
- B. Accounting records for the month the credit memo was issued. These records must show that the credit was not used to reduce the tax collected amount.

Requirements for Refund Sampling

Effective January 1, 2003, taxpayers may establish the amount of a sales and use tax refund or deficiency through sampling. Some requirements/limitations apply:

- Taxpayer's records **must** be adequate and voluminous.
- The sample **must** reflect overpayments and underpayments.
- Fixed assets cannot be sampled.
- Submit a *Refund Sampling Methodology Application* (Form DR-370060). To obtain this form, see Page 12.

For more information about sampling, see section 212.12(6)(c)3., Florida Statutes and Rule 12-26, Florida Administrative Code. Tax laws are available on the Department's Internet site at www.myflorida.com/dor/law.



Dealers who have made duplicate payments

Follow the steps below to document your refund claim:

STEP 1

Provide a detailed explanation.

Include as much detail as possible, such as the method of payment, dates that payments were sent, and sales tax registration/certificate numbers used when the tax was paid.

Note: Consolidated filers should provide a list of all account numbers associated with the consolidated account.

STEP 2

Provide relevant documents.

- A. If payment was made by check, provide a copy of the front and back of the cancelled check(s).
- B. If payment was made by electronic transmission, provide copies of the transmission verification(s) as well as the bank statement(s) showing deduction(s).

STEP 3

Locate your reason for requesting a refund from the reasons listed below.

Each category contains a list of additional items needed to document your claim. Provide as much of this information as possible. We may contact you for additional information.

- **More than one payment was sent to Florida Department of Revenue.**
 - Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.
- **Payment was made by more than one party or to more than one account.**
 - Provide the applicable accounting records for each party or account (sales, purchase, and/or rental receipts journals). These records must be provided to allow verification of gross sales, exempt sales, taxable sales, and tax collected amounts reported on the original return(s) filed; and to allow verification that the amount claimed for refund was included in the tax paid with the original return(s). Accounting records for the refund time period are subject to audit.



Dealers who are claiming a refund due to:

- Credit memo(s) issued by the Department
- Estimated tax remaining on a closed account
- Overpayment of estimated tax

Follow the steps below to document your refund claim:

STEP 1

Provide a detailed explanation.

Include as much information as possible about the type of credit you want refunded.

STEP 2

Provide relevant documents.

Include as much of this information as possible:

- Copy of the original return filed for which a credit memo was issued.
- Copy of the credit memo.
- Copy of the front and back of the cancelled check(s) with which the tax was paid, or a copy of the electronic transmittal confirmation(s).

STEP 3

Locate your reason for requesting a refund from the most commonly occurring reasons listed below.

Each category contains a list of additional items needed to document your claim. Provide as much of this information as possible. We may contact you for additional information.

- **Collection allowance was not deducted from return.**
 - Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.

- **Credit memo was issued after a return was corrected.**
 - Refer to “Dealers who are correcting previously filed returns” on Page 6 for instructions.
- **Credit memo was issued for overpayment of the original return(s).**
 - Explain the reason the overpayment occurred.
 - Provide accounting records that verify gross sales, exempt sales, taxable sales, and tax collected for the return reporting period.
- **Credit memo was issued for overpayment of penalty/interest.**
 - Providing items listed in Steps 1 and 2 is sufficient to document the refund claim.
- **Credit memo was issued for overpayment of a bill or for payment of a bill that was waived.**
 - Explain the reason the bill was waived.
 - Provide a copy of any correspondence from the Florida Department of Revenue regarding the bill or bill waiver.
- **Estimated Tax Credits: Estimated tax was overpaid or remained after the account was closed.**
 - Provide item listed in Step 1 only.
 - Explain how the claimed refund amount was computed.

Note: Consolidated filers should provide a list of all account numbers associated with the consolidated account.



Dealers who are claiming refund due to bad debts or repossessions

Follow the steps below to document your refund claim:

STEP 1

Provide a detailed explanation.

Include as much of this information as possible:

- The type of property involved.
- How the refund amount was computed.
- List of the parties involved in the transaction(s), including: name of buyer, name of seller, name of party that financed the purchase, name of party that remitted the tax to the Florida Department of Revenue, and name of party from whom the tax was collected.

STEP 2

Provide relevant documents.

Include as much of this information as possible:

- Copies of invoices or bills of sale verifying the original sale and copies of finance contracts.

STEP 3

Provide accounting records.

Include the sales journal(s) to allow verification of gross sales, exempt sales, taxable sales, and tax collected amounts reported on the original return(s) filed; and to allow verification that the refund amount claimed was included in the tax paid with the original return(s). Accounting records for the refund time period are subject to audit.

STEP 4

Locate your reason for requesting a refund from the reasons listed below.

Each category contains a list of additional items needed to document your claim. Provide as much of this information as possible. We may contact you for additional information.

■ Bad debt(s) written off.

- Itemized schedule of bad debts being written off.
- Copy of federal tax return and/or journal entries showing write-off.
- List of any charges not subject to tax.
- List of interest, finance or service charges incorporated in the debt.

■ Repossessed motor vehicle(s).

- *Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Motor Vehicles (DR-95B)* listing repossessions of motor vehicles in detail. For information on obtaining forms, see Page 12.
- Proof of repossession, such as repossessed title or certificate of repossession.
- List of any charges not subject to tax, such as finance or service charges.

■ Repossessed item(s) other than motor vehicle(s).

- *Schedule of Florida Sales or Use Tax Credits Claimed on Tangible Personal Property Repossessed (DR-95A)* listing repossessions of tangible personal property in detail. For information on obtaining forms, see Page 12.
- List of any charges not subject to tax, such as finance or service charges.

Statute of limitations for bad debts:

Bad debts must be claimed within 12 months after they are charged off for federal income tax purposes.

Statute of limitations for repossessions:

Refunds of tax paid on repossessed merchandise must be claimed within 12 months after repossession.

See Rule 12A-1.012, Florida Administrative Code, for more information on bad debts and repossessions.



Dealers who have:

- Overpaid an audit assessment or are requesting an adjustment of a paid audit assessment
- Overpaid a warrant or are requesting an adjustment of a paid warrant
- Overpaid a bill or are requesting an adjustment of a paid bill
- Paid a cash bond to secure sales and use tax payments

Follow the steps below to document your refund claim:

STEP 1

Provide a detailed explanation.

STEP 2

Locate your reason for requesting a refund from the most commonly occurring reasons listed below.

Each category contains a list of additional items needed to document your claim. Provide as much of this information as possible. We may contact you for additional information.

■ Overpayment of an audit assessment or request for adjustment of an audit assessment.

- Audit number(s).
- Time period of the audit.
- Audit papers or worksheets.
- Copy of audit closing agreement.
- Copy of audit payment schedule.
- Copy of the front and back of cancelled check(s) with which the audit payment(s) was made.
- Explanation as to why the audit assessment should be adjusted.
- Show how the refund amount was computed.

■ Overpayment of a warrant or request for adjustment of a warrant.

- Warrant number(s).
- Time period of the warrant assessment.
- Warrant payment schedule.

- Copy of the front and back of cancelled check(s) with which warrant payment(s) was made.
- Copy of correspondence from the Florida Department of Revenue regarding the warrant.
- Explanation and documentation to substantiate claims of reasonable cause for adjustment.

■ Overpayment of a bill or request for adjustment of a paid bill (Notice of Tax Action, DR-100).

Note: If you are correcting a return, see Page 6.

- Copy of the original return for which the bill (*Notice of Tax Action*) was assessed.
- Copy of the bill (*Notice of Tax Action*).
- Copy of the front and back of the cancelled check(s) with which the bill payment(s) was made.
- Copy of correspondence from the Florida Department of Revenue regarding the bill (*Notice of Tax Action*).
- Explanation as to why the bill should be adjusted.
- Documentation to substantiate claims of reasonable cause for adjustment.

■ Paid a cash bond

- Explain why the cash bond was required and why it is no longer needed.
- Copy of the bond.
- Copy of the front and back of the cancelled check.
- The sales tax number of the business that holds the bond.



Dealers who are claiming a refund for approved community contributions

[See section 212.08(5)(q), Florida Statutes, *Community contribution tax credit for donations*]

Follow the steps below to document your refund claim:

Step 1

Prior to submitting an Application for Refund – Sales and Use Tax (DR-26S), you must:

Complete an *Application for a Community Contribution Tax Credit* (Form 8E-17TCA#01), available from the Office of Tourism, Trade and Economic Development (OTTED). To get more information about this tax credit or a copy of the application, call OTTED at 850-487-2568. Your community contribution application must be approved by OTTED **before** you can request a refund of taxes paid.

Step 2

Provide the following with Form DR-26S:

- Copy of the *Community Contribution Tax Credit Approval Letter(s)* issued by OTTED.
- Copy of your completed, approved *Application for a Community Contribution Tax Credit*.
- Sales Tax Registration Number(s) – 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.



Exemptions granted by statute: Enterprise zone

● Business property

Refund of tax previously paid on business property purchased to be used in an enterprise zone, by a business located in an enterprise zone (see Rule 12A-1.107, F.A.C.)

● Building materials

Refund of tax previously paid on building materials used in the rehabilitation of real property located in an enterprise zone (see Rule 12A-1.107, F.A.C.)

Follow the steps below to document your refund claim:

STEP 1

Call or write to your zone contact and obtain an enterprise zone application form for the type of refund you wish to apply for.

For information on zone locations and contacts, call the Office of Tourism, Trade, and Economic Development at 850-487-2568.

STEP 2

Complete the enterprise zone application form.

Note: To be eligible for a refund of more than \$5,000, at least 20 percent of your full-time employees must reside in the enterprise zone. If applicable, provide names and addresses of the full-time employees in your business.

Include the identifying zone number for each employee residing in the enterprise zone.

STEP 3

Select the type of enterprise zone refund you are requesting and provide the information to document your claim. **Note:** Do not include discretionary sales surtax in enterprise zone refund claims.

■ Business Property

- Copy of invoice(s). Each unit must have a price of at least \$5,000.
- Description of property purchased.
- Serial number or other permanent identification.
- If the property was shipped to a non-enterprise zone location, provide a detailed explanation.
- If use tax was self-accrued by the business, provide the purchase journal that corresponds to the tax return filed.
- If tax was paid to the vendor, supply the vendor's sales tax number.

■ Building Materials – Invoice Method

- Copy of invoice(s).
- Description of improvements made.
- Tax assessment number for the property.
- Copy of the building permit.
- Itemized list of materials, separately priced and listing sales tax paid. The list must be sworn to by a licensed contractor, under penalty of perjury.
- Certification by the local building inspector that the improvements are substantially complete.
- Proof that the applicant is the owner, lessee, or lessor of the rehabilitated real property at the time of refund application.

■ Building Materials – Formula Method

[See section 212.08(5)(g)1.e., Florida Statutes]

- Copy of the building permit.
- Certification by the local building inspector that the improvements are substantially complete.
- Letter from the property appraiser's office providing the assessed value before and after improvements.
- Proof that the applicant is the owner, lessee, or lessor of the rehabilitated real property at the time of refund application.

Note: A building materials refund claim must be at least \$500.

STEP 4

Have the zone contact sign and certify your enterprise zone application form and supporting documentation.

STEP 5

Submit the original, signed, certified enterprise zone application with the *Application for Refund – Sales and Use Tax (DR-26S)*.

Statute of limitations for business property:

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

Statute of limitations for building materials:

Application for Refund – Sales and Use Tax

(DR-26S) must be mailed 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 to be substantially complete. If using assessed values, the application would be mailed within 90 days after the property is subject to assessment.



Exemption granted by statute: New or expanding business

Refund of tax previously paid on machinery and equipment used in a new or expanding business [see section 212.08(5)(b), Florida Statutes]

Follow the steps below to document your refund claim:

STEP 1

Prior to submitting an *Application for Refund – Sales and Use Tax (DR26S)*, you must:

Apply for a temporary tax exemption permit. A business **must** apply for a Temporary Tax Exemption Permit, whether it seeks to make tax-exempt purchases of machinery and equipment or seeks a refund of previously paid taxes on machinery and equipment. To avoid any delays in obtaining the permit or a refund, submit a fully completed *Application for Temporary Tax Exemption Permit (Form DR-1214)* to:

Technical Assistance and Dispute Resolution
Florida Department of Revenue
PO Box 7443
Tallahassee FL 32314-7443

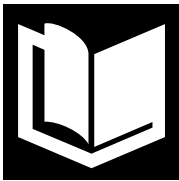
After evaluating your application, the Florida Department of Revenue will send you a *Letter of Determination*. If the Department determines that your business qualifies for this program, it will issue a *Temporary Tax Exemption Permit* for future purchases, or give you instructions for applying for a refund of tax paid on prior purchases.

STEP 2

Provide the following with the *Application for Refund – Sales and Use Tax (DR-26S)*:

- Copy of the *Letter of Determination*.
- Copy of the approved *Application for Temporary Tax Exemption Permit (DR-1214)*.
- Copy of the invoice(s) relating to the qualifying machinery and equipment.
- Copy of the certified statement from the vendor(s), if the tax was paid to vendor(s).
- Copy of the applicable tax return(s) and purchase journal(s) if the tax was self-accrued.
- Copy of the applicable production records to substantiate the increase in productive output for an expanding business.
- Additional records as may be requested by the Department's auditor.

Note: All new or expanding business refund claims must be verified by a Department of Revenue auditor at the project location before the refund application (Form DR-26S) can be considered complete.



Exemption granted by statute: Motion picture exemptions

Refund of tax previously paid on qualifying motion picture equipment, video equipment, or sound recording equipment purchased or leased for productions in Florida [see section 212.08(5)(f), Florida Statutes]

Effective January 1, 2001, any qualified production company engaged in Florida in the production of motion pictures must apply for a certificate of exemption. A signed copy of this certificate must be presented to the seller/lessor when making purchases and rentals of qualified production equipment.

Production companies doing business in Florida may obtain an *Entertainment Industry Qualified Production Company Application for Certificate of Exemption (Form DR-230)* by downloading it from the Department's Internet site at www.myflorida.com/dor/forms or calling the Governor's Office of Film and Entertainment at 877-352-3456.

To request a refund on purchases or rentals made **prior to January 1, 2001**, complete Form DR-26S and submit it with the following documentation:

- Producer's statement declaring that the equipment was used exclusively as an integral part of production activities and for no other purpose.
- Name of the primary production location where the items were used.
- Copies of invoices.
- Summary schedule of invoices.

Note: County surtax may be included in motion picture refund claims.



Exemption granted by statute: Lemon law

Reimbursement to motor vehicle manufacturers of tax previously paid on a vehicle purchased in Florida, when the manufacturer agrees to buy back the vehicle [see Rule 12A-1.007(24), Florida Administrative Code]

Provide the documents listed below to support your refund claim:

- Copy of the bill of sale, purchase order, or buyer's order (mileage must be legible on each).
- Three (3) repair orders (mileage must be legible on each). The State of Florida Attorney General's Board decision is acceptable in lieu of the three repair orders. Decisions by private boards are not accepted.
- Copy of the front and back of the cancelled check with which the customer or lien holder was reimbursed.
- Copy of the acceptance letter signed by the customer, agreeing to the terms of the buy-back.
- Copy of the arbitration agreement, if arbitration was necessary.



Other

A miscellaneous category for refunds that do not fit into any of the other categories provided

Follow the steps below to document your refund claim:

STEP 1

Provide a detailed explanation.

Include as much of this information as possible:

- Type of business transacted.
- Parties to the transaction(s).
- Description of the property purchased or sold.
- Relevant dates.
- The reason for the error or overpayment.
- How the refund amount was computed.

STEP 2

Provide relevant documents.

Include as much of this information as possible:

- Copy of invoice(s). Copy must be legible.
- Copy of contract(s).
- Copy of purchase order(s).
- Copy of bill(s) of sale.
- Copy of lease(s) if a rental is involved.

STEP 3

Provide proof of payment.

- Copy of the front and back of the cancelled check with which payment was made.

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/forms/refund.html



For information and forms, visit

www.myflorida.com/dor

Need Assistance?

To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 1-800-352-3671 (in Florida only) or 850-488-6800.



Hearing or speech impaired persons may call the TDD line at 1-800-367-8331 or 850-922-1115.



Need Forms?

To receive forms by mail:

- Order multiple copies of forms from our Internet site at www.myflorida.com/dor/forms/order or
- Fax your form request to the DOR Distribution Center at 850-922-2208 or
- Call the DOR Distribution Center at 850-488-8422.

To receive a fax copy of a form, call 850-922-3676 from your fax machine telephone.