

### 12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) Copies of these forms, except those denoted by an asterisk (\*), are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's Internet site at [www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms); or, 2) calling the Department at 1(800) 352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m. (Eastern Time); or, 3) visiting any local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).

(b) Forms (certifications) specifically denoted by an asterisk (\*) are issued by the Department upon final approval of the appropriate application. Defaced copies of certifications, for purposes of example, may be obtained by written request directed to:

Florida Department of Revenue  
Taxpayer Services  
5050 West Tennessee Street  
Tallahassee, Florida 32399-0112.

Form Number	Title	Effective Date
(2)(a) DR-1	Florida Business Tax Application (R. 1/15) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-04849">http://www.flrules.org/Gateway/reference.asp?No=Ref-04849</a> )	01/15
(b) DR-1N	Instructions for Completing the Florida Business Tax Application (Form DR-1) (R. 1/15) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-04851">http://www.flrules.org/Gateway/reference.asp?No=Ref-04851</a> )	01/15
(c) DR-1CON	Application for Consolidated Sales and Use Tax Filing Number (R. 01/15) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-04850">http://www.flrules.org/Gateway/reference.asp?No=Ref-04850</a> )	01/15
(3)(a) DR-3	Chemicals used by Photograph Finishers – Taxable (R. 12/85)	08/92
(b) DR-3A	Chemicals used by Photograph Finishers – Exempt (R. 12/85)	08/92
(4) DR-5	Application for Consumer's Certificate of Exemption with Instructions (R. 11/03)	09/04
(5)(a) DR-7	Consolidated Sales and Use Tax Return (R. 01/15) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-04852">http://www.flrules.org/Gateway/reference.asp?No=Ref-04852</a> )	01/15
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (R. 01/15) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-04853">http://www.flrules.org/Gateway/reference.asp?No=Ref-04853</a> )	01/15
(c) DR-15CON	Consolidated Summary – Sales and Use Tax Return (R. 01/15) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-04852">http://www.flrules.org/Gateway/reference.asp?No=Ref-04852</a> )	01/15
(6)(a) DR-15	Sales and Use Tax Return (R. 01/15) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-04854">http://www.flrules.org/Gateway/reference.asp?No=Ref-04854</a> )	01/15
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (R. 01/15) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-04857">http://www.flrules.org/Gateway/reference.asp?No=Ref-04857</a> )	01/15
(c) DR-15AIR	Sales and Use Tax Return for Aircraft (N. 08/13) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-03619">http://www.flrules.org/Gateway/reference.asp?No=Ref-03619</a> )	01/14
(d) DR-15EZ	Sales and Use Tax Return (R. 01/15) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-04855">http://www.flrules.org/Gateway/reference.asp?No=Ref-04855</a> )	01/15
(e) DR-15EZN	Instructions for DR-15EZ Sales and Use Tax Returns (R. 01/15) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-04856">http://www.flrules.org/Gateway/reference.asp?No=Ref-04856</a> )	01/15
(f) DR-15JEZ	Application for the Exemption of Electrical Energy Used in an Enterprise Zone (R. 08/09)	06/10
(g) DR-15MO	Florida Tax on Purchases (R. 08/13) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-03620">http://www.flrules.org/Gateway/reference.asp?No=Ref-03620</a> )	01/14
(h) DR-15ZC	Application for Florida Enterprise Zone Jobs Credit for Sales Tax	06/10

	(R. 10/09)	
(i) DR-15ZCN	Instructions for Completing the Sales and Use Tax Return, Form DR-15, when taking the Enterprise Zone Jobs Tax Credit (R. 06/08)	09/09
(j) EZ-E	Florida Enterprise Zone Program – Business Equipment Sales Tax Refund Application for Eligibility (R. 07/01)	08/02
(k) EZ-M	Florida Enterprise Zone Program – Building Materials Sales Tax Refund Application for Eligibility (R. 07/05)	04/06
(7)(a) DR-16A	Application for Self-Accrual Authority/Direct Pay Permit (R. 01/15) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-04858">http://www.flrules.org/Gateway/reference.asp?No=Ref-04858</a> )	01/15
(b) DR-16P*	Sales and Use Tax Direct Pay Permit (R. 08/13) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-03621">http://www.flrules.org/Gateway/reference.asp?No=Ref-03621</a> )	01/14
(c) DR-16R	Renewal Notice and Application for Sales and Use Tax Direct Pay Permit (R. 01/15) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-04859">http://www.flrules.org/Gateway/reference.asp?No=Ref-04859</a> )	01/15
(8) DR-17A	Certificate of Cash Deposit/Cash Bond (R. 03/10)	06/10
(9) DR-19A	Application for Distributor Level Collection/Payment Agreement for Sales and Use Tax (N. 03/03)	06/03
(10) DR-18	Application for Amusement Machine Certificate (R. 03/06)	04/07
(11) DR-26RP	Florida Neighborhood Revitalization Program (R. 10/09)	06/10
(12) DR-29	Application for Release or Refund of Security (R. 03/10)	06/10
(13)(a) DR-40	Sales Tax Exemption Affidavit (R. 03/89)	08/92
(b) DR-40A	Exemption Affidavit for Boats Placed in a Registered Repair Facility (N. 10/87)	08/92
(14)(a) DR-41	Ownership Declaration and Motor Vehicle Sales and Use Tax Report (R. 02/90)	08/92
(b) DR-41A	Certificate of Motor Vehicle Sales Tax Exemption (R. 02/89)	08/92
(c) DR-41C	Dealer's Sales Tax Statement – Boats (R. 06/89)	08/92
(15) DR-46NT	Nontaxable Medical Items and General Grocery List (R. 07/10)	07/10
(16) DR-72-2	Declaration of Taxable Status – Trailer Camps, Mobile Home Parks, and Recreational Vehicle Parks (R. 06/13) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-03622">http://www.flrules.org/Gateway/reference.asp?No=Ref-03622</a> )	01/14
(17)(a) DR-95A	Schedule of Florida Sales or Use Tax Credits Claimed on Tangible Personal Property Repossessed (R. 04/95)	06/01
(b) DR-95B	Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Motor Vehicles (R. 12/09)	06/01
(18) DR-99A	Affidavit for Private or Casual Sale of a Motor Vehicle (R. 07/91)	08/92
(19) DR-123	Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing Outside of Florida (R. 06/91)	08/92
(20) DR-231*	Certificate of Exemption for Entertainment Industry Qualified Production Company (R. 06/12) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-02541">http://www.flrules.org/Gateway/reference.asp?No=Ref-02541</a> )	05/13
(21) DR-1214	Application for Temporary Tax Exemption Permit (R. 07/06)	04/08
(22) DR-300400	Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes (R. 02/08)	09/09
(23) DR-600013	Request for Verification that Customers are Authorized to Purchase for Resale (R. 06/08)	09/09

*Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5),*

202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) *FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15.*