



Tax Information Publication

TIP

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New, Simplified Process for Nonprofit Organizations to Obtain and Renew Sales Tax Exemption Certificates

An exemption from Florida sales and use tax is granted to certain nonprofit organizations and governmental entities that meet the criteria described in sections 212.08(6), 212.08(7), and 213.12(2), Florida Statutes. To be entitled to the exemption, Florida law requires that nonprofit organizations and governmental entities (except federal agencies) obtain a sales tax exemption certificate (Form DR-14, *Consumer's Certificate of Exemption*) from the Florida Department of Revenue.

New, Simplified Application

A new *Application for a Consumer's Certificate of Exemption* (Form DR-5) is now available. The new *Application* streamlines the process for establishing that a nonprofit organization or governmental entity meets the statutory criteria for each exemption category. Information on who qualifies, what is exempt, and how to establish qualification is provided for each exemption category. This new *Application* is available at: www.myflorida.com/dor/forms

Departmental Review of Expiring Certificates

Sales tax exemption certificates expire after five years. **However, holders of exemption certificates no longer need to reapply for a new certificate every five years.** The Department will review each exemption certificate sixty (60) days before the current certificate expires.

- For those nonprofit organizations and governmental entities located in Florida, the Department will use available public information to determine whether an organization or entity continues to qualify for a sales tax exemption certificate. If an organization or entity continues to meet the statutory exemption criteria, a new exemption certificate will be issued. If additional information is needed, a letter requesting documentation will be mailed to the organization or entity.
- For those nonprofit organizations and governmental entities located outside Florida, the Department will mail a letter requesting whether the organization or entity wishes to have their certificate renewed. The letter will also provide a list of documentation needed for the Department to renew the exemption certificate.

If the organization or entity fails to respond to the written requests for information or documentation, or the Department is unable to confirm that the organization or entity continues to qualify for an exemption, a written notice denying the renewal of the exemption certificate will be mailed to the organization or entity.

References: Sections 212.08(6), 212.08(7), 212.084, and 213.12(2), Florida Statutes

For More Information

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

For forms and other information, visit our website at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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