



DEPARTMENT  
OF REVENUE

Business Name and Location Address

JOHN DOE  
100 DEER LANE  
FOREST, FL 32622

2006 Florida Annual Resale Certificate for Sales Tax

THIS CERTIFICATE EXPIRES ON DECEMBER 31, 2006

DR-12  
R-01/08

Registration Effective Date

07/01/2006

Certificate Number

63-1234567891-7

This is to certify that all tangible personal property purchased or rented, real property rented, or services purchased on or after the above Registration Effective Date by the above business are being purchased or rented for one of the following purposes:

- Resale as tangible personal property.
- Rental as tangible personal property.
- Resale of services.

- Resale as real property.
- Incorporation into and sale as part of the deposit of tangible personal property by a retail seller.
- Removal of tangible personal property.

- Incorporation as a machine, appliance, or component part of tangible personal property that is being produced for sale by manufacturing, assembling, or processing.

This certificate cannot be assigned or transferred. This certificate can only be used by the active dealer or its authorized employees. Misuse of this Annual Resale Certificate will subject the user to penalties as provided by law. Use signed photocopy for resale purposes.

Presented To: FOUR SEASONS SALES & SERVICE

(Insert Name of Seller)

Presented By: \_\_\_\_\_

(Authorized Signature)

Date \_\_\_\_\_

- Items you purchased untaxed for resale purposes from your suppliers that were later used in your business or by you.
- Taxable items you purchased in another state untaxed that were shipped (or brought) into Florida.
- Taxable services you purchased untaxed from an out-of-state company but used in Florida.

### Annual Resale Certificate

Annual resale certificates expire each year on December 31. As long as you are an active, registered dealer, you will automatically receive a new *Annual Resale Certificate* (DR-13) in your coupon booklet or directly from the Department every year.

Your *Annual Resale Certificate* allows you to make tax-exempt purchases or rentals for resale. Your certificate may be used if:

- The purchased or rented goods will be resold or re-rented in your regular business operations.
- The goods will be resold as a component part of another product being sold.
- The services will be resold in your regular business operations.
- The rentals will be re-rented as real property or tangible personal property.

Your *Annual Resale Certificate* may not be used to buy goods that:

- Will be used rather than resold or rented.
- Will be used prior to selling or renting the goods.
- Will be used by your business or for personal purposes.

Be sure to use photocopies of your *Annual Resale Certificate*. Sign and date each photocopy when you present it to your supplier. Write in your supplier's name and date. **Do not give out your original resale certificate.** If you need a replacement, contact Taxpayer Services or your local service center.

### Using Your Annual Resale Certificate

When you buy goods using your *Annual Resale Certificate*, it is your responsibility to ensure the goods are actually purchased for resale. If the goods purchased are not intended to be resold, you must either pay sales tax at the time of purchase or report and pay use tax on them. If you knowingly use your *Annual Resale Certificate* to buy items that will not be resold, you will owe tax plus penalty and interest on the transaction. Additional penalties for intentional misuse of a resale certificate include a 200 percent penalty of tax due and possible criminal conviction of a third degree felony. As part of the audit process, resale transactions are examined to ensure they are legitimate purchases for resale.

### Accepting an Annual Resale Certificate

Other sales tax dealers may buy goods from you tax-exempt by providing you with a signed copy of their *Annual Resale Certificate*. You should **not** accept an *Annual Resale Certificate* if you know or have reason to believe the goods are being purchased for reasons other than those stated on the certificate. If the nature of the customer's business is such that the goods purchased would not normally be resold, you should question the use of the certificate. For example, an *Annual Resale Certificate* from a car dealership should not be accepted for the purchase of office supplies or similar items not normally sold by car dealerships. **You must retain signed copies of resale certificates accepted from purchasers until sales tax may no longer be assessed under the statute of limitations.**

### Methods for Documenting Sales for Resale

You can use any of the following options to document a tax-exempt sale of goods for resale:

1. You may obtain a signed copy of a customer's *Annual Resale Certificate* each year. (Do not discard copies from prior years. See statement in bold above.)
2. If you do not have a customer's resale certificate on file but the customer knows his/her sales tax number, you can call the Department's toll-free hotline, 877-FL-RESALE (877-357-3725), and enter the sales tax number. You will receive an authorization number valid only for that transaction. Record this number on the sales slip or invoice.