



Boat, Motor Vehicle, or Aircraft Dealer
Application for Special Estimation of Taxes



DR-300400
R. 06/99

This application is for dealers engaged in the business of selling boats, motor vehicles, or aircraft who wish to apply for the special estimated sales tax provisions under s. 212.11(1)(d), Florida Statutes (F.S.), effective January 1, 2000.

Qualified dealers may apply to use the special estimated tax provisions found in s.212.11(1)(d), in lieu of using the method for calculating estimated sales tax liability pursuant to s.212.11(1)(a)3., F.S. Qualified dealers who are approved by the Department of Revenue to use the special method will calculate their monthly estimated tax payments as 60 percent of their average tax liability for all sales made during the previous state fiscal year, excluding the sale of each boat, motor vehicle, or aircraft with a sales price of \$200,000 or more. Sales tax for all sales with a sales price of \$200,000 or more must be remitted by electronic funds transfer on the date of the sale or remitted with Form DR-15CS (Sales and Use Tax Return) postmarked on the date of sale.

To qualify, the applicant dealer must have made at least one sale of a boat, motor vehicle, or aircraft with a sales price of \$200,000 or greater in the previous state fiscal year (July 1 - June 30). A dealer must apply annually to the Department. THE APPLICATION MUST BE RECEIVED BY THE DEPARTMENT PRIOR TO OCTOBER 1, FOR THE NEXT CALENDAR YEAR.

1. Check One: [] New [] Renewal

2. Owner's Name: _____ (Enter the individual, partnership or corporate name.)

3. Business Name: _____ (If different from above or using a fictitious d/b/a.)

4. Mailing Address: _____ (Enter the address where you wish to receive mail.)

5. City: _____ State: _____ Zip Code: _____

6. Street Address: _____ (If different from above. Cannot be a P.O.Box.)

7. City: _____ State: _____ Zip Code: _____

8. Federal Employer Identification Number (FEIN) or Social Security Number (SSN):

Grid boxes for entering FEIN or SSN: [][] [][][][][][][][] [][][][] [][] [][][][][]

9. Florida Department of Revenue Sales and Use Tax Registration Number:

Grid boxes for entering registration number: [][] [][] [][][][][][][] [][] []



10. Calculation for Estimated Tax:

- A. Taxable sales (prior state fiscal year) □ □, □ □ □ □ □ □ □ □ .00
- B. Less total of all individual sales of \$200,000 or more □ □, □ □ □ □ □ □ □ □ .00
- C. Net sales □ □, □ □ □ □ □ □ □ □ .00
- D. Total tax due (6% of Line C) □ □, □ □ □ □ □ □ □ □ .00
- E. Divide the amount on Line D by 12 (this is your average tax liability) □ □, □ □ □ □ □ □ □ □ .00
- F. Monthly estimated tax payment (60% of Line E) □ □, □ □ □ □ □ □ □ □ .00

Special Note: If approved, the dealer must remit estimated taxes in the manner prescribed above for the entire calendar year.

11. Applicant Signature— **This application cannot be processed if not signed by the applicant.**

I certify, under penalty of perjury, that the information provided in and with this application has been examined by me and is true, complete and accurate.

Signature of Owner, Partner, or Officer

Date

Print or Type Name Above

Title of Signatory

If you have any questions regarding this application or estimating taxes under this application, call Taxpayer Services at 850-922-4826. Hearing or speech impaired persons should call our TDD at 850-922-1115.

Mail this completed application to:
FLORIDA DEPARTMENT OF REVENUE
RETURN RECONCILIATION
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0100.