



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

**DR-300400
R. 02/08**

Rule 12A-1.097
Florida Administrative Code
Effective 09/09

This application is for dealers who sell boats, motor vehicles, or aircraft who wish to pay their estimated sales tax liability under the provisions of section 212.11(1)(d), Florida Statutes. **To qualify, you 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).**

Boat, motor vehicle, and aircraft dealers who are qualified by the Department are allowed to use these special estimated sales tax provisions during the next calendar year:

- 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; and
- Remit sales tax for all sales with a sales price of \$200,000 or more by electronic funds transfer on the date of the sale or postmarked on the date of the sale when remitting with Form DR-15CS (Sales and Use Tax Return).

THIS COMPLETED APPLICATION MUST BE RECEIVED BY THE DEPARTMENT ON OR BEFORE OCTOBER 1. YOU MUST REAPPLY EACH YEAR TO CONTINUE TO USE THIS METHOD.

1. Check One: New Renewal

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

3. Contact Name: _____
(If other than owner.)

4. Telephone Number: _____

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

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

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

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

9. City: _____ State: _____ Zip Code: _____

10. E-mail Address: _____
(Enter the e-mail address where you wish to receive communication.)

11. Florida Department of Revenue Sales and Use Tax Certificate Number:

□□ - □□□□□□□□□□ - □

12. 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.

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

Under penalties of perjury, I declare that I have read this application and the facts stated in it are true (sections 92.525(2), 212.12, and 837.06, Florida Statutes).

Signature of Owner, Partner, or Officer

Date

Print Name Above

Title

If you have any questions regarding this application or estimating taxes under this application, call Return Reconciliation at 850-414-9010. Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

Mail this completed application to:
Florida Department of Revenue
Return Reconciliation
5050 W Tennessee St, Bldg F3
Tallahassee FL 32399-0100