



**Schedule of Florida Sales or Use Tax Credits Claimed on Repossessed Motor Vehicles**

DR-95B  
R. 12/09

Sales Tax Certificate Number

Attachment to return for   /      
(if applicable) M M - Y Y Y Y

Customer's Name -1-	Vehicle Make, Yr. and I.D. No. -2-	Date Tax Paid -3-	Sales Tax Paid on Orig. Pur. Price -4-	Purchase Price Less Trade-In -5-	Purchase Price Less Trade-In Less Cash Down -6-	Length of Contract in Months -7-	Monthly Payment Prorated -8-	Sales or Use Tax Rate -9-	Number of Payments Unpaid -10-	Tax Credits -11-	Actual Date of Repossession -12-

**Certification**

This is to certify the undersigned with the seller of the motor vehicle(s) sold to the above listed customers; that the Florida sales or use tax was remitted to the Florida Department of Revenue as stated on this schedule; and the motor vehicle(s) was repossessed within the last 12 months preceding the month during which this claim is being made. Certification is also made that the vehicle(s) on this schedule was financed by the seller and subsequently repossessed; or that the vehicle(s) was financed through a financial institution with recourse and the seller, under the terms of the recourse agreement, repurchased the finance papers and repossessed the vehicle(s). Therefore, claim is hereby made for sales or use tax attributable to that portion of the sales price which remained unpaid at the time of repossession. It is understood any false or fraudulent statements in conjunction with this claim may result in prosecution as provided by the law.

(Instructions and rule reference on reverse side)

_____ Name of dealer	_____ Title
_____ Authorized signature	_____ Date

Use Form DR-95B to calculate credits for sales and use tax paid on repossessed motor vehicles. The dealer who originally paid the tax on the vehicle may claim credit on its *Sales and Use Tax Return* (Form DR-15) or request a refund by submitting an *Application for Refund – Sales and Use Tax* (Form DR-26S).

### Instructions for completing Form DR-95B

- Column 1 - Customer's name - Name of customer from whom the vehicle was repossessed.
- Column 2 - Property description.
- Column 3 - Date sales or use tax paid to Florida Department of Revenue.
- Column 4 - Sales tax paid on original purchase - include discretionary sales surtax, if applicable.
- Column 5 - Purchase price less trade-in - Price of unit less trade-in, if any. Actual amount of original purchase price should not include nontaxable charges, such as interest, penalty charges, carrying charges, license fees, notary fees, etc.
- Column 6 - Purchase price less trade-in less cash down - Price of unit less trade-in and any cash down payment.  
**Note:** Complete Column 5 and Column 6.
- Column 7 - Length of contract in months - Total number of months for which contract was written.
- Column 8 - Monthly payment prorated - Divide Column 6 by Column 7.
- Column 9 - Sales or use tax rate at time of purchase, including surtax, if applicable - divide Column 4 by Column 5.
- Column 10 - Number of payments unpaid - Total of unpaid payments on the contract.
- Column 11 - Tax credits - Multiply columns 8, 9 and 10. **Note:** After the date of repossession, the dealer who paid the tax may take a credit on a subsequent return or obtain a refund. See Rule 12A-1.012(2)(a), Florida Administrative Code.
- Column 12 - Actual date of repossession - Indicate the specific date (month, day, and year) the motor vehicle was repossessed.

**Note: Copy of invoice must be attached supporting each repossession.**

Method of Determining Tax Credit - Divide Column 6 by Column 7, which equals Column 8. Divide Column 4 by Column 5, which equals Column 9. Multiply Columns 8, 9, and 10, which equals Column 11 (tax credit).

### Rule Reference

Rule 12A-1.012(2)(a), Florida Administrative Code, states: A dealer who has paid sales tax in full on the selling price of tangible personal property sold under a retain title, conditional sale or similar contract may, upon repossession of the property (with or without judicial process), take credit on a subsequent return or obtain a refund of that portion of the tax that is applicable to the unpaid balance of the contract. The return or refund shall be based on the ratio that the total tax bears to the unpaid balance of the sales price, excluding finance of other nontaxable charges, as reflected in the sales contract. Refund or credit must be claimed within 12 months following the month in which the property was repossessed.

### For Information and Forms



Information and forms are available on our Internet site at:

**[www.myflorida.com/dor](http://www.myflorida.com/dor)**



To speak with a Department of Revenue representative, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.



Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.



For a written reply to tax questions, write:

Taxpayer Services  
Florida Department of Revenue  
5050 W Tennessee St Bldg L  
Tallahassee FL 32399-0112

### Get the Latest Tax Information

Sign up to get e-mail notices automatically when we post:

- Tax Information Publications (TIPs).
- Facts on Tax, a quarterly publication.
- Proposed rules, notices of rule development workshops, and more.

Sign up at: **[www.myflorida.com/dor](http://www.myflorida.com/dor)**