



Sales and Use Tax Direct Pay Permit

Issued Pursuant to Chapter 212, Florida Statutes

DR-16P
R. 01/16
Rule 12A-1.097
Florida Administrative Code
Effective 01/16

TPP-0272	06/15/2017	05/31/2022	TPP - TANGIBLE PERSONAL PROPERTY, LARGE PURCHASES
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Permit Number Effective Date Expiration Date Self-Accrual Authority Type

The entity named below has met the requirements for self-accrual authority as indicated above.

ATTN MARTICE TERRY
GEORGIA SOUTHERN & FLORIDA RAILWAY COMPA NY
3 COMMERCIAL PL
NORFOLK VA 23510-2108

Business Partner #: 0000043096

This permit authorizes the holder to self-accrue the sales tax due as defined in Chapter 212, Florida Statutes (F.S.), and described below.

Authorized Uses of the Direct Pay Permit

Apportionment (APP)

- ✓ The apportionment of tax by eligible **air carriers** for the purchase or use of tangible personal property, as provided in section (s.) 212.0598, F.S.
- ✓ The partial exemption applicable to **vessels** and parts thereof used in interstate or foreign commerce for the purchase of vessels and parts thereof, as provided in s. 212.08(8), F.S., and Rule 12A-1.0641, Florida Administrative Code (F.A.C.).
- ✓ The partial exemption applicable to **railroads** and parts thereof used in interstate or foreign commerce by licensed railroad carriers for purchases of tangible personal property, as provided in s. 212.08(9)(a), F.S., and Rule 12A-1.064, F.A.C.
- ✓ The partial exemption applicable to **motor vehicles** and parts thereof used in interstate or foreign commerce by **licensed common carriers**, as provided in s. 212.08(9)(b), F.S., and Rule 12A-1.064, F.A.C.

Purchases of Tangible Personal Property (TPP)

- ✓ The purchase of tangible personal property by dealers who annually **purchase in excess of \$10 million of taxable tangible personal property** in any county for the dealer's own use.
- ✓ The purchase of tangible personal property by dealers who annually **purchase at least \$100,000 of taxable tangible personal property**, including maintenance and repairs for the dealer's own use, when the taxable status of the property will only be known by its use. The taxable status of the property will be known by its use when the dealer's normal trade or business characteristics require the dealer to purchase tangible personal property that will either become a component part of a product manufactured for sale or will be used and consumed by the dealer.

Promotional Materials (PRO)

- ✓ The purchase of promotional materials, as defined in s. 212.06(11)(b), F.S., by dealers who are unable to determine at the time of purchase whether the promotional materials will be used in Florida or exported from Florida only when the seller of promoted subscriptions to publications sold in Florida is a registered dealer and is remitting sales tax to the Department on publications sold in Florida. The dealer purchasing and distributing promotional materials and the seller of the promoted subscriptions to publications are not required to be the same person.

Real Property Leases (RPL)

- ✓ The **lease or license to use real property** subject to tax under s. 212.031, F.S., by dealers who are **required to remit sales tax electronically**, as provided under s. 213.755, F.S., from a number of independent owners or lessors of real property.
- ✓ The **lease of or license to use real property** subject to the tax imposed by s. 212.031, F.S., by a dealer who leases or obtains licenses to use real property **from a number of independent property owners** who, except for the lease or license to the dealer, would not be required to register as dealers engaged in the business of leasing real property.
- ✓ The **lease or license to use real property** subject to the tax imposed by s. 212.031, F.S., by **operators of amusement machines or vending machines** who lease or obtain licenses to use real property from property owners or lessors for the purpose of placing and operating an amusement or vending machine.



2017 Florida Annual Resale Certificate for Sales Tax

DR-13
R. 10/16

THIS CERTIFICATE EXPIRES ON DECEMBER 31, 2017

Business Name and Location Address

Certificate Number

GEORGIA SOUTHERN & FLORIDA RAILWAY COMPA
3 COMMERCIAL PL
NORFOLK, VA 23510-2108

78-8012391931-0

By extending this certificate or the certificate number to a selling dealer to make eligible purchases of taxable property or services exempt from sales tax and discretionary sales surtax, the person or business named above certifies that the taxable property or services purchased or rented will be resold or re-rented for one or more of the following purposes:

- Resale as tangible personal property.
- Re-rental as tangible personal property.
- Resale of services.
- Re-rental as commercial real property.
- Incorporation into and sale as part of the repair of tangible personal property by a repair dealer.
- Re-rental as transient rental property.
- Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing.

Florida law provides for criminal and civil penalties for fraudulent use of a *Florida Annual Resale Certificate*.

The *Florida Annual Resale Certificate* is issued to active, registered sales and use tax dealers. **As a buyer**, use your certificate to purchase or rent property or services tax exempt that you intend to resell or re-rent to your customers. You cannot use this certificate to purchase or rent property or services that you will use in your business. **As a seller**, you must collect sales tax and discretionary sales surtax imposed on retail sales or rentals of taxable property or services, unless the transaction is exempt.

Seller Certificate Verification – Verify resale or exemption certificates using a customer’s sales tax certificate number:

- Phone: **877-FL-RESALE** (877-357-3725)
- Online: Go to **www.myflorida.com/dor** and select “*More e-Services*” and then “*Verify resale and exemption certificates*”
- Mobile App: **Florida Tax (FL Tax)** mobile app for iPhone, iPad, Android phones and tablets, Windows Phone

If you obtain an authorization number for each tax-exempt sale, or for all sales to a specific customer, you do **not** need to keep a copy of the customer’s *Florida Annual Resale Certificate*.