

Date _____

Information and Instructions for Completing Application for Self-Accrual Authority / Direct Pay Permit Sales and Use Tax

DR-16A
R. 10/25
Page 2

Section (s.) 212.183, Florida Statutes (F.S.), allows the Department to authorize certain sales tax dealers to pay directly to the Department. Qualifying entities will be issued a direct pay permit to provide to their suppliers instead of paying sales tax on authorized purchases or leases. Only one permit is required for all of your business locations.

- > Complete Part I.
- > Complete Part II by reviewing the self-accrual authority categories and checking the category that qualifies your business for a direct pay permit.
- > Complete and sign Part III. **Incomplete or unsigned applications will be returned.**
- > If you are a common carrier and are applying under the apportionment category, you must attach a copy of your letter of authority from the U.S. Department of Transportation (DOT).
- > **Mail or deliver your completed application to:**
ACCOUNT MANAGEMENT - MS 1-5730
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0160

The application may also be emailed to
doc_mgr@floridarevenue.com.

Self-Accrual Categories – Sales and Use Tax

Apportionment (APP)

- The apportionment of tax by eligible air carriers for the purchase or use of tangible personal property, as provided in 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-1.064, 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 such property will be known only upon its use. The taxable status of the property will be known upon 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.

Contact Us

To speak with a Department representative, call Taxpayer Services at 850-488-6800. For a written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com.**

To find a **taxpayer service center** near you, go to: **floridarevenue.com/taxes/servicecenters.**

Tax forms and publications are available at **floridarevenue.com/forms.**

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