



Application for a Florida Certificate of Forwarding Agent Address

R. 01/26

DR-1FA

~~R. 06/22~~

Rule 12A-1.097, F.A.C.

~~Effective 06/22~~

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Effective 01/26**A**

Any dealer who makes tax-exempt sales of tangible personal property and, in good faith, accepts a valid copy of a Florida Certificate of Forwarding Agent Address or relies on the list of designated forwarding agent addresses on the Department's website, or relies on the Department's Address/Jurisdiction Database, and then ships the property to the designated address on the certificate for export outside of the United States is not liable for any tax due on sales made during the effective dates of the certificate.

General Information

Forwarding Agents engaged in international export that meet the criteria set forth in Section 212.06(5)(b), Florida Statutes (F.S.), may apply to the Department to obtain a *Florida Certificate of Forwarding Agent Address* (Form DR-14FAA).

Insert A

~~A dealer who sells tangible personal property tax exempt for international export and accepts a valid copy of a Florida Certificate of Forwarding Agent Address in good faith or relies upon the list of designated forwarding agent addresses on the Department's website and ships the purchased items to the address on the certificate is not liable for any tax due on sales made during the effective period of the certificate.~~

Application Process

Insert B

~~Applicants are required to submit one application per business entity and a completed *Florida Business Tax Application* (Form DR-1, incorporated in Rule 12A-1.097, Florida Administrative Code). If a business has more than one designated address for the purpose of exportation outside the United States, then each designated address must be included using Schedule A—Additional Designated Addresses.~~

The applicant must submit their federal income tax return for the preceding taxable year. If the federal income tax return for the preceding taxable year was filed with a NAICS code other than 488510 but consistent with the principal business activity of a forwarding agent, then the applicant is required to provide an explanation as to why the NAICS code demonstrates the applicant is a forwarding agent. If the applicant did not file a federal income tax return for the preceding taxable year, the applicant is required to provide an explanation as to why the business did not file a federal income tax return for the preceding taxable year and the NAICS code under which the applicant intends to file a federal income tax return.

The Department will notify an applicant if additional information or documentation is needed to determine eligibility for a *Florida Certificate of Forwarding Agent Address*.

Annual Information Submission

Certificate

Florida law requires the Department to annually verify that businesses holding a *Florida Certificate of Forwarding Agent Address* continue to meet the eligibility requirements. ~~Beginning July 1, 2023, certificate holders are required to submit a completed *Application for a Florida Certificate of Forwarding Agent Address* (Form DR-1FA) by July 1 each year, including documentation supporting continued eligibility. No annual verification is required during the calendar year in which the initial or a renewal *Florida Certificate of Forwarding Agent Address* is issued.~~

Material Change Update

Within 30 days of a material change, certificate holders are required to submit an updated *Application for a Florida Certificate of Forwarding Agent Address* documenting the material change(s). ~~The Department will notify the applicant when a material change requires submission of an updated *Florida Business Tax Application* (Form DR-1).~~

A change is considered material if the change affects the following information previously submitted on the *Application for a Florida Certificate of Forwarding Agent Address* by the certificate holder:

- Florida Business Partner Number
- Federal Employer Identification Number (FEIN)
- Legal Name of Business
- Contact Person, including changes to their contact information
- Mailing Address
- Business Website
- Designated Address(es)
- Description of all business activity conducted at the designated address(es)
- Federal Income Tax Return (if one was not included with the initial application)

The Department will notify an applicant if additional information or documentation is needed.

B. Applicants are required to submit one application per business entity. If a business has more than one designated address for the purpose of exportation outside the United States, then each designated address must be included using Schedule A - Additional Designated Addresses.

Applicants that are not registered as a dealer, must include a completed *Florida Business Tax Application* (Form DR-1), incorporated in Rule 12A-1.097, Florida Administrative Code).



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A change is not material if it relates to a new federal income tax return if one was provided with the initial application; new documentation demonstrating the applicant remains engaged in international export; or changes in revenues or estimated revenues, unless the changes demonstrate that the principal business activity is no longer the facilitation for compensation the export of property owned by others.

Renewal Application

A *Florida Certificate of Forwarding Agent Address* expires 5 years from the date of issuance. At least 30 days before the expiration date, certificate holders must submit a completed *Application for a Florida Certificate of Forwarding Agent Address*, along with documentation sufficient to substantiate the applicant's eligibility. ~~If an updated *Florida Business Tax Application* (Form DR-1) is needed, the Department will notify you.~~

850-717-6628,

Questions? If you have any questions about the application process, call Account Management at ~~850-488-6800,~~ Monday through Friday (excluding holidays).

Mail this application to:

Account Management
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500

The Department will notify an applicant if additional information or documentation is needed.

Or,

You can email your application to
Exemptions@floridarevenue.com



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Check one of the following application types:

- ☐ Initial Application ☐ Annual Information Submission
☐ Material Change Update ☐ Renewal Application

Business Information:

Florida Business Partner Number (if registered):		Federal Employer Identification Number (FEIN):	
Legal Name of Business:			
Name of Contact Person:			
Contact Person's Phone Number:		Contact Person's Email Address*:	
Mailing Address:			
City:		State:	ZIP Code:
Business Website:			

* Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), Florida Statutes.

Florida law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'

- ☐ Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.
☐ No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)



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Does this address have a suite number or other secondary address?

☐ Yes, proceed to Federal Income Tax Information

B. ☐ No, continue to the next question

Does this address have a special five-digit ZIP code assigned by the United States Postal Service (USPS)?

☐ Yes, documentation issued by the USPS confirming the assignment of a special five-digit ZIP code is included with my application

☐ No

Designated Address: (complete address used exclusively for export)

Designated Address for Forwarding Agent Certificate:

City:

State:

ZIP Code:

Description of all business activity that occurs at the designated address:

(Insert B)

Federal Income Tax Return Information:

1. Did the business file a federal income tax return for the preceding taxable year?

☐ Yes. Please proceed to the next question.

☐ No.

Please complete the following:

a. NAICS code the business intends to file under: _____

b. Please provide an explanation as to why the business did not file a federal income tax return.

c. Total estimated revenues: \$ _____

d. Estimated revenues associated with facilitating for compensation the export of property owned by other persons: \$ _____

e. Estimated revenues associated with international export: \$ _____

2. Did the business file a federal income tax return for the preceding taxable year with **NAICS code 488510**?

☐ Yes, a copy is included with this application.

Please complete the following:

a. Total revenues: \$ _____

b. Revenues associated with facilitating for compensation the export of property owned by other persons: \$ _____

c. Revenues associated with international export: \$ _____

☐ No. Please continue to the next question.



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3. Did the business file a federal income tax return for the preceding taxable year with a **NAICS code other** than 488510?

☐ Yes, a copy is included with this application.

Please complete the following:

a. NAICS code reported: _____

b. Please provide an explanation why the reported NAICS code demonstrates the applicant is a forwarding agent.

c. Total revenues: \$ _____

d. Revenues associated with facilitating for compensation
the export of property owned by other persons: \$ _____

e. Revenues associated with international export: \$ _____

☐ No.



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Applicant Declaration and Signature

I, the undersigned, hereby affirm that

- The tangible personal property delivered to the designated address for export originates with a United States vendor;
- The tangible personal property delivered to the designated address for export is irrevocably committed to export out of the United States through a continuous and unbroken exportation process;
- The designated address is used exclusively by the forwarding agent for such export;
- The principal business activity is that of a forwarding agent; and
- The applicant is engaged in international export.

I hereby attest that I am authorized to sign on behalf of the applicant organization described above. I further attest that, if granted, the *Florida Certificate of Forwarding Agent Address* will only be used in the manner authorized for this organization under s. 212.06(5)(b), F.S.

Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true.

Signature

Date

Print Name

Title

Before you submit your application.

Have you:

- Completed all sections of the application?
- Signed and dated the application?
- Attached a copy of your federal income tax return (if filed)?
- Attached a completed *Florida Business Tax Application* (Form DR-1)?

Mail to:

Account Management
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500

Questions?

If you have any questions about the application process, call Account Management at **850-717-6628** ~~850-488-6800~~, Monday through Friday ~~1~~ ~~(excluding holidays)~~.



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(C)

Does this address have a suite number or other secondary address?

☐ **Yes, proceed to Federal Income Tax Information**

☐ **No, continue to the next question**

Does this address have a special five-digit ZIP code assigned by the United States Postal Service (USPS)?

☐ **Yes, documentation issued by the USPS confirming the assignment of a special five-digit ZIP code is included with my application**

☐ **No**

Schedule A - Additional Designated Addresses

*Please provide the following information for each unique designated address used for export purposes (e.g., same physical location but different unit numbers).
international*

Designated Address: (complete address used exclusively for export)

Designated Address for Forwarding Agent Certificate:

City:

State:

ZIP Code:

Description of all business activity that occurs at the designated address:

(Insert C)

Designated Address: (complete address used exclusively for export)

Designated Address for Forwarding Agent Certificate:

City:

State:

ZIP Code:

Description of all business activity that occurs at the designated address:

(Insert C)

Designated Address: (complete address used exclusively for export)

Designated Address for Forwarding Agent Certificate:

City:

State:

ZIP Code:

Description of all business activity that occurs at the designated address:

(Insert C)