FLORIDA
DEPARTMENT OF REVENUE

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



**This Completed Application Must Be Received by the Department on or before October 1.**
**To pay estimated tax using this method, you must submit a new application every year.**

This application is for dealers who sell boats, motor vehicles, or aircraft and wish to pay their estimated sales tax liability under the provisions of section 212.11(4)(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 more 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 monthly estimated tax payments as 60% of 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.
- Remit sales tax for all sales with a sales price of $200,000 or more with a Sales and Use Tax Return (Form DR-15) by electronic means on the date of the sale.

1. Check One: ☐ New ☐ Renewal

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

3. Contact Name: _____
(If other than the 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: _____

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

9. City: _____ State: _____ ZIP: _____

10. Email Address: _____
(Enter the email address where you wish to receive communication.)

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

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12. Calculation for Estimated Tax:

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| A. | Taxable sales (prior state fiscal year) | $ |
| B. | Less total of all individual sales of $200,000 or more | $ |
| C. | Net sales | $ |
| D. | Total tax due (6% of Line C) | $ |
| E. | Divide the amount on Line D by 12 (this is your average tax liability) | $ |
| F. | Monthly estimated tax payment (60% of Line E) | $ |

**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.

_____ _____
Signature of Owner, Partner, or Officer — Date

_____ _____
Type Name Above — Title

If you have any questions regarding this application or estimating taxes under this application, call Return Reconciliation at (850) 717-6637. Questions may be emailed to **DOR-RetRecSales@floridarevenue.com**.

Mail this completed application to:

Florida Department of Revenue
Return Reconciliation MS 1-5253
5050 W Tennessee St
Tallahassee FL 32399-0162