



Fax No. :

We are issuing you a ***Certificate of Exemption for Entertainment Industry Qualified Production Company (DR-231)***. This certificate allows you to:

- Lease, rent, or hold a license in real property used as an integral part of the performance of qualified production services, as provided in Section 212.031(1)(a)9., Florida Statutes (F.S.), tax exempt; or
- Purchase or lease motion picture or video equipment and sound recording equipment, as provided in Section 212.08(5)(f), F.S., tax exempt; or
- Purchase or lease master tapes, master records, master films, or master video tapes, as provided in Section 212.08(12), F.S., tax exempt.

Additional information is provided on our website: [http://dor.myflorida.com/dor/taxes/film\\_in\\_florida.html](http://dor.myflorida.com/dor/taxes/film_in_florida.html)

**Reference:** Rule 12A-1.085, Florida Administrative Code

Remember, **you are responsible for renewing and/or extending** your certificate prior to the expiration date on the enclosed certificate of exemption. To renew or extend your certificate, go to [www.filminflorida.com](http://www.filminflorida.com) or call the Florida Office of Film & Entertainment at 877-FLA-FILM (877-352-3456).

Florida Department of Revenue

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Executive Director's Designee



**Certificate of Exemption  
for Entertainment Industry  
Qualified Production Company**

**DR-231  
R. 06/12  
TC**  
Rule 12A-1.097  
Florida Administrative Code  
Effective 05/13

Federal EIN :  
Certificate # :  
Effective Date :  
Expiration Date :

This certifies that the production company named above is exempt from the payment of Florida sales and use tax under the conditions specified in section 288.1258, Florida Statutes (F.S.). The production company is authorized to extend a signed copy of this certificate to dealers and suppliers for the purchasing, leasing, or renting of qualified production equipment and the renting or leasing of real property used exclusively for production activities.

The production company named above is fully responsible for paying sales and use tax on purchases or leases of equipment and real property that do not qualify for the exemption. This certificate may not be used for purchasing, leasing, or renting of equipment or real property that does not meet the criteria as defined in section 288.1258, F.S. The producer may authorize an employee to make tax exempt purchases, leases, or rentals of qualifying items from dealers or suppliers on the production company's behalf. All purchases, leases, or rentals are subject to audit by the Florida Department of Revenue.

A photocopy of this certificate must be given to each seller from whom you make purchases so the records of the seller will reflect authorized transactions without payment of sales or use tax. The name of the seller, the date the certificate was given to the seller, and the authorized signature must be completed before extending the certificate to the seller. The certificate holder agrees not to allow any other party to use this certificate to purchase tangible personal property exempt from sales and use tax. This certificate shall remain in effect until its expiration date, as stated above.

|                      |            |
|----------------------|------------|
| Name of Vendor       |            |
| Authorized Signature |            |
|                      | Date _____ |

- To verify this certificate or get information about qualifying transactions, call Taxpayer Services at 800-352-3671.
- To renew or extend this certificate – go to [www.filminflorida.com](http://www.filminflorida.com) or call the Florida Office of Film & Entertainment at 877-352-3456.

**FLORIDA DEPARTMENT OF REVENUE**

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Executive Director's Designee