

Rural Areas of Opportunity
Application for Certification
Exempt Goods and Services Sales Tax Refund
Based on section 212.08(5)(q), Florida Statutes (F.S.).

FORM RAO
N. 10/17
TC 02/24
Rule 12-26.008, F.A.C.
Effective 04/18
Page 1 of 4

Date of Application		Application Number (Provided by Florida Department of Commerce)	
Taxpayer Name			
F.E.I.N. or S.S.N.			
Mailing Address			
Property Address			
Assessment Roll Parcel Number			
Rural Area of Opportunity	Northwest RAO		
	South Central RAO		
	North Central RAO		
Expiration Date of Rural Area of Opportunity			
Description of New Construction			
Beginning Date of New Construction (must be after July 1, 2017)			
Description of Tangible Personal Property rented			
Description of Commercial Pest Control Services			
Building Permit Number (attach a copy of permit)			
Building Inspector Name			
Phone		Email	
Date of certificate stating that the improvement to the real property was new construction and that improvements are substantially completed (attach a copy of certificate)			
Date when new construction is first subject to assessment			

Exempt Goods and Services

- Attach a copy of each invoice listing the amount of sales tax paid for all eligible building materials, rentals of tangible personal property, and pest control services used to complete the new construction project. Please provide additional descriptions of materials included on the attached invoices in cases where the information provided on the invoice is unclear or the material is not commonly known to persons unfamiliar with the construction industry.

- Attach a sworn statement from the licensed contractor(s) or applicant stating that all materials submitted were used on a new construction project and that Florida sales tax has been paid.

Please complete this page if you are including invoices to document the goods and/or services eligible for refund. A separate sheet may be used if necessary to account for all exempt goods or services.

List of Exempt Goods or Services	<ul style="list-style-type: none"> • Sales Price • Rental Payment • Cost of Services 	Florida Sales Tax Paid
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
	\$	\$
TOTAL	\$	\$
	Factor	X .975
Amount Eligible for a sales tax refund		\$

\$500.00 Minimum per parcel of real property	\$10,000.00 Maximum per parcel of real property
--	---

Please complete this page if you are using the property valuation method to determine the eligible refund amount. If using this method, attach the final ad valorem tax assessment notice for the year the new construction is first subject to ad valorem tax and the immediate prior year final ad valorem tax assessment.

1. Assessed value after new construction:	\$	Assessment Date:	
2. Assessed value before new construction:	\$	Assessment Date:	
3. Line 1 minus Line 2 =	\$		
4. Line 3. x .40=	\$		
5. Line 4. x 6% (state sales tax rate) =	\$		
6. If applicable, add County Surtax * =	\$		
7. Total of Line 5 and Line 6 =	\$		
8. Line 7 x .975 =	\$	Amount eligible for a sales tax refund	

* Pahokee, Immokalee, and South Bay = **\$0.00**
 Calhoun County, City of Freeport, Desoto County, Gadsden County, Jackson County, Liberty County, and Madison County = **\$75.00**
 All other = **\$50.00**

\$500.00 Minimum per parcel of real property	\$10,000.00 Maximum per parcel of real property
---	--

Taxpayer Signature

Under penalty of perjury, I declare that I have read the foregoing application for certification and the facts stated in it are true to the best of my knowledge and belief.

Signature of Taxpayer	Date
Name of Taxpayer	Phone Number

For Florida Department of Commerce Use Only

Application Number		Rural Area of Opportunity	
The applicant is hereby eligible to apply for a sales tax refund in the amount of			
Florida Department of Commerce Program Manager Signature		Date	
Phone Number		Email	

When completed, Form RAO is to be sent to:

**Florida Department of Commerce
 Division of Strategic Business Development
 107 E Madison St MS 180
 Tallahassee, Florida 32399-6545
 850-717-8960**

To be eligible for a sales tax refund from the Department of Revenue, the taxpayer is required to send a copy of Florida Department of Commerce's certification approval letter and approved Application for Certification (Form RAO); and an Application for Refund (Form DR-26S) to:

**Florida Department of Revenue
 Refunds Sub-Process
 PO Box 6490
 Tallahassee, Florida 32314-6490**

Form DR-26S must reach the Florida Department of Revenue within six (6) months after the date of certification that the new construction is substantially completed; or by November 1st after the new construction is first subject to assessment.

Florida law requires that refund applications be supported with sufficient information and documentation to determine eligibility and the refund amount due. Upon receipt, the Department will review your application and supporting documents and information. You will be notified if additional information and documentation is needed.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-26S

Application for Refund - Sales and Use Tax

Rule 12-26.008