Exemption from Florida sales and use tax is granted only to certain political subdivisions and nonprofit organizations that meet the criteria set forth in sections 212.08(6), 212.08(7), and 213.12(2), Florida Statutes (F.S.). These exemptions are granted only to those political subdivisions and organizations that apply for, qualify for, and receive a Consumer’s Certificate of Exemption (Form DR-14).

This publication provides information to guide you through the process of applying for a Consumer’s Certificate of Exemption. Each exemption category contains a description of:

- Who qualifies.
- What is exempt.
- What must be proven to qualify.
- What documents must be submitted to support your organization’s qualification.

Follow these easy steps to apply for a Consumer’s Certificate of Exemption:

- ✓ Find the exemption category that best identifies your organization.
- ✓ Gather the required documentation for your exemption category. Make copies to mail with your application. Please limit size of supporting documents to 8 1/2” x 11” (letter size). Larger documents will delay the processing of your application. Do not staple application or supporting documents.
- ✓ Fill out the attached Application for Consumer’s Certificate of Exemption (Form DR-5) using blue or black ink. Do not leave any items blank. Sign the application. The Department will return incomplete and unsigned applications.
- ✓ Send the DR-5 and documentation to:
  ACCOUNT MANAGEMENT/EXEMPTIONS
  FLORIDA DEPARTMENT OF REVENUE
  PO BOX 6480
  TALLAHASSEE FL 32314-6480

RENEWING YOUR CERTIFICATE

Your Consumer’s Certificate of Exemption will be valid for a period of five (5) years. If you wish to renew your exemption, you must submit another Application for Consumer’s Certificate of Exemption (Form DR-5) and copies of the required documentation.

QUESTIONS?

If you have any questions about the application process, call the Exemption Unit of Account Management at 800-352-3671, Monday – Friday, 8:00 a.m. to 5:00 p.m., ET.
which are incurred directly by the fair association in the financing, construction, and operation of a fair, exposition, or other event or facility that is authorized by s. 616.08, F.S. This exemption does not apply to the sale of tangible personal property made by a fair association through an agent or independent contractor; sales of admissions and tangible personal property by a concessionaire, vendor, exhibitor, or licensee; or rentals and subleases of tangible personal property or real property between the owner of the central amusement attraction and a concessionaire, vendor, exhibitor, or licensee, except for the furnishing of amusement rides, which transactions are exempt.

**What must be proven?** Applicant is qualified as a fair association pursuant to Chapter 616, F.S.

**What documents must be sent?**
- Certified copy of the charter and articles of incorporation as a fair association (see Ch. 616, F.S., for information on obtaining designation and charter as a fair association)

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**Florida Fire and Emergency Services Foundation**

*s. 212.08(7)(aaa), F.S.*

**Who qualifies?** The Florida Fire and Emergency Services Foundation.

**What is exempt?** Purchases by and leases directly to the foundation.

**What must be proven?** Applicant is the Florida Fire and Emergency Services Foundation.

**What documents must be sent?** Copy of articles of incorporation.

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**Florida Retired Educators Association**

*s. 212.08(7)(ii), F.S.*

**Who qualifies?** The Florida Retired Educators Association and its local chapters.

**What is exempt?** Purchases of office supplies, equipment, and publications made by the Association and its local chapters.

**What must be proven?** Applicant is the Florida Retired Educators Association or one of its local chapters.

**What documents must be sent?** Copy of articles of incorporation; designation of chapter.

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**Library Cooperatives**

*s. 212.08(7)(uu), F.S.*

**Who qualifies?** Library cooperatives certified under s. 257.41(2), F.S.

**What is exempt?** Purchases by and leases directly to the cooperative.

**What must be proven?** Applicant’s designation pursuant to s. 257.41(2), F.S.

**What documents must be sent?** Copy of certificate or letter of designation pursuant to s. 257.41(2), F.S.

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**Nonprofit Cooperative Hospital Laundries**

*s. 212.08(7)(ii), F.S.*

**Who qualifies?** Nonprofit organizations that are incorporated under Chapter 617, F.S., and which are treated, for federal income tax purposes, as cooperatives under Subchapter T of the Internal Revenue Code, whose sole purpose is to offer laundry supplies and services to their members, which members must all be exempt from federal income tax pursuant to s. 501(c)(3) of the Internal Revenue Code.

**What must be proven?** Purchases by and leases directly to the laundry.

**What documents must be sent?**
- Copy of articles of incorporation as filed with the Florida Secretary of State; Subchapter T designation; list of all members; copy of members’ IRS determination letters.

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**Nonprofit Water Systems**

*s. 212.08(7)(tt), F.S.*

**Who qualifies?** A not-for-profit corporation that holds a current exemption from federal income tax under ss. 501(c)(4) or (12) of the Internal Revenue Code, the sole or primary function of the corporation is to construct, maintain, or operate a water system in this state.

**What must be proven?** Purchases by and leases directly to the water system.

**What documents must be sent?** Applicant’s 501(c)(4) or (12) status; sole or primary function is to construct, maintain, or operate a water system in Florida.

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**Organizations Benefiting Minors**

*s. 212.08(7)(ll), F.S.*

**Who qualifies?** Nonprofit organizations incorporated pursuant to Chapter 617, F.S., the primary purpose of which is providing activities that contribute to the development of good character or good sportsmanship, or to the educational or cultural development, of minors. This exemption is extended only to that level of the organization that has a salaried executive officer or an elected nonsalaried executive officer.

**What is exempt?** Purchases and leases, and sales of donated property (the term “donated property” means any property transferred to such nonprofit organization for less than 50 percent of its fair market value).

**What must be proven?** Applicant’s status as a Florida nonprofit corporation; applicant’s primary purpose; applicant directly provides activities to minors.

**What documents must be sent?** Copy of articles of incorporation as filed with the Florida Secretary of State; most recently filed federal Form 990 or audited financial statement; description of activities performed, number of participants in activities and percentage that are minors age 17 and under.
Political Subdivisions [s. 212.08(6), F.S.]

Who qualifies? The United States government; a state; or any county, municipality, or political subdivision of a state. Agencies of the United States government are not required to obtain a Consumer’s Certificate of Exemption.

What is exempt? Purchases and leases, when payment is made directly to the selling dealer by the governmental entity. Purchases and leases by federal government employees on official business are also exempt.

What must be proven? Applicant is the United States Government; a state; or any county, municipality, or political subdivision of a state.

What documents must be sent? Copy of the law creating the entity or describing the entity as one of the aforementioned governmental bodies.

Parent-Teacher Organization or Association [s.212.08(7)(II), F.S.]

Who qualifies? Parent-teacher organizations (PTOs) and parent-teacher associations (PTAs) that are associated with schools that teach grades K through 12 and whose purpose is to raise funds for these schools.

What is exempt? Purchases and leases directly to the PTOs and PTAs.

What must be proven? Applicant is associated with a school that teaches grades K through 12 and the applicant’s purpose is to raise funds for the school.

What documents must be sent? Copy of the organization’s or association’s bylaws.

Religious Institutions [s. 212.08(7)(m), F.S.]

(3) Who qualifies? Churches, synagogues, and established physical places for worship where nonprofit religious services and activities are regularly conducted and carried on.

What is exempt? Purchases and leases, when used in carrying on customary nonprofit religious activities. Also exempt are sales or leases of tangible personal property by religious institutions having an established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on.

What must be proven? Applicant’s nonprofit status; a physical place for worship; regularly conducted/carry on religious services and activities.

What documents must be sent? Proof of nonprofit status (copy of articles of incorporation, statement of faith, or other organizing documents); proof of physical place (utility bill, lease or use agreement, mortgage, or insurance policy); schedule of services and activities.

(2) Who qualifies? Transportation Providers - nonprofit corporations whose sole purpose is to provide free transportation services to church members, their families, and other church attendees.

What is exempt? Purchases and leases, when used in carrying on customary nonprofit religious activities.

What must be proven? Applicant’s nonprofit status; applicant’s sole purpose.

What documents must be sent? Copy of articles of incorporation; most recently filed federal Form 990 or audited financial statement.

Schools, Colleges, and Universities [s. 212.08(7)(o), F.S.]

Who qualifies? State tax-supported schools, colleges, or universities.

What is exempt? Purchases by and leases directly to the school, college, or university.

What must be proven? Applicant is a school, college or university; is state-supported.

What documents must be sent? Proof of state tax support.

Veterans' Organizations [s. 212.08(7)(n), F.S.]

Who qualifies? Qualified veterans' organizations and their auxiliaries. The term “veterans’ organizations” means nationally chartered or recognized veterans’ organizations, including, but not limited to, Florida chapters of the Paralyzed Veterans of America, Catholic War Veterans of the U.S.A., Jewish War Veterans of the U.S.A., and the Disabled American Veterans, Department of Florida, Inc., which hold current exemptions from federal income tax under s. 501(c) (4) or (19) of the Internal Revenue Code.

What is exempt? Purchases and leases, when used in carrying on customary veterans’ organization activities.

What must be proven? Applicant is nationally chartered or recognized; holds 501(c)(4) or (19) status.

What documents must be sent? Copy of charter; IRS determination letter.

Volunteer Fire Departments [s. 212.08(7)(u), F.S.]

Who qualifies? Volunteer fire departments, duly chartered as Florida corporations not for profit.

What is exempt? Purchases of firefighting and rescue service equipment and supplies.

What must be proven? Florida nonprofit status.

What documents must be sent? Copy of articles of incorporation as filed with the Florida Secretary of State.
**Application for Consumer's Certificate of Exemption**

**Sales and Use Tax** [pursuant to ss. 212.08(6), (7), and 213.12(2), Florida Statutes]

* NO FEE REQUIRED *

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**MAIL TO:**
ACCOUNT MANAGEMENT/EXEMPTIONS
FLORIDA DEPARTMENT OF REVENUE
PO BOX 6480
TALLAHASSEE FL 32314-6480

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**Exemption category for which you are applying (check only one):**

- [ ] 501 (c)(3) Organization
- [ ] Community Cemetery
- [ ] Credit Union
- [ ] Fair Association
- [ ] Florida Fire and Emergency Services Foundation
- [ ] Florida Retired Educators Association
- [ ] Library Cooperative
- [ ] Nonprofit Cooperative Hospital Laundry
- [ ] Nonprofit Water System
- [ ] Organization Benefiting Minors
- [ ] Parent-Teacher Organization/Association
- [ ] Political Subdivision
- [ ] Religious - physical place of worship
- [ ] Religious - governing/administrative
- [ ] Religious - transportation provider
- [ ] School, College or University
- [ ] Veterans’ Organization
- [ ] Volunteer Fire Department

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**Office Use Only**

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**Organization Name**

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**Does the organization receive income from the sale or lease of tangible personal property, the lease of real property or the sale of taxable services?**

- [ ] Yes
- [ ] No

If yes, provide the organization’s sales and use tax certificate of registration number:

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**ALL DOCUMENTS SUBMITTED WILL BE RETAINED AS PART OF THIS APPLICATION.**

**CERTIFICATION**

I hereby attest that I am authorized to sign on behalf of the applicant organization described above. I further attest that, if granted, the Consumer’s Certificate of Exemption will only be used in the manner authorized for this organization under ss. 212.08(6), (7), or 213.12(2), Florida Statutes.

I declare that I have read the information provided on this application, including the attached documentation, and that the facts stated herein are true.

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