

**Suggested Format for Blanket Exemption
Certificate Based on Property's Use**

The Department of Revenue **does not supply** a Blanket Certificate of Exemption form. We do provide this suggested format that you may use in accordance with Rule 12A-1.038, Florida Administrative Code (F.A.C.). Generic certificates are available at your local office supply store for a nominal fee. If you prefer, your printer can prepare a certificate to suit your particular needs as long as it contains the essential information set out below.

**Suggested Format Blanket Exemption Certificate
In Accordance with Rule 12A-1.038, F.A.C.**

This is to certify that the tangible personal property purchased, leased, licensed, or rented; or services purchased on or after _____ (date) from _____ (selling dealer's business name) is purchased, leased, licensed, or rented for the following purpose as checked in the space provided below. **Note:** This is not intended to be an exhaustive list.

- Materials, containers, labels, sacks, bags, or similar items intended to accompany a product for sale at other than retail, as provided in section 212.02(14)(c), Florida Statutes (F.S.), by persons who are not required to be registered under s. 212.18(3), F.S.
- Educational materials that are used in the classroom and not used for its administration by a child care facility as outlined in s. 402.305, F.S. Such facility shall:
 - Hold a current license under s. 402.308, F.S.
 - Hold a current Gold Seal Quality Care designation as provided in s. 402.281, F.S.
 - Provide all employees with basic health insurance as defined in s. 627.6699(12), F.S. and as provided in s. 212.08(5)(m), F.S.
- Export of tangible personal property for use outside this state, as provided in Rule 12A-1.064(1), F.A.C.
- Motor vehicle rented or leased by a dealer who will provide the motor vehicle at no charge to a person whose motor vehicle is being repaired, adjusted, or serviced by dealer, as provided in s. 212.0601(4), F.S.
- Incorporation into items of tangible personal property manufactured, produced, compounded, processed, or fabricated for one's own use, as provided in Rule 12A-1.043, F.A.C.
- Other (include description and statutory citation):

- Printing of a publication exempt under the provisions of s. 212.08(7)(w), F.S.
- Items, such as paper and ink, that will be incorporated into and become a component part of a publication exempt under the provisions of s. 212.08(7)(w), F.S.

I understand that if I use the property or service for any nonexempt purpose, I must pay tax on the purchase or lease price of the taxable property or service directly to the Department of Revenue.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax, I will be liable for payment of the sales tax plus a penalty of 200 percent of the tax and may be subject to conviction of a third degree felony.

The exemption specified by the purchaser may be verified by calling 1-800-352-3671.

Purchaser's name: _____

Purchaser's address: _____

Name and title of purchaser's authorized representative: _____

By: _____
(Signature of purchaser or authorized representative)

Title: _____ Date: _____
(Title - only if purchased by an authorized representative of a business entity)

continued on next page

Note: There are other suggested formats for exemption certificates based on the use of the property or services that are provided in other sections of Rule 12A-1, F.A.C. and in Taxpayer Information Publications (TIPs) issued by the Department. The following is a list of these suggested formats of exemption and the applicable rule section or TIP number that suggests the exemption certificate format. This is not intended to be an exhaustive list.

- a. Printed Materials to be Mailed Partly Outside of Florida. See Rule 12A-1.027, F.A.C.
- b. Printed Materials Purchased by a Nonresident Dealer. See Rule 12A-1.027, F.A.C.
- c. Purchase of Film and Other Printing Supplies. See Rule 12A-1.027, F.A.C.
- d. Boiler Fuels Used to Produce Tangible Personal Property for Sale. See Rule 12A-1.059, F.A.C.
- e. Export of Tangible Personal Property Irrevocably Committed to the Exportation Process Outside of Florida. See Rule 12A-1.064(1)(b), F.A.C., which provides the documentation required to establish when tangible personal property is deemed committed to the exportation process.
- f. Lease or License of Real Property Upon Which Certain Antennas, Equipment, and Structures are Placed. See Rule 12A-1.070, F.A.C.
- g. Real Property Used or Occupied for Space Flight Business Purposes. See Rule 12-1.070, F.A.C.
- h. Items Sold to Advertising Agency. See Rule 12A-1.072, F.A.C.
- i. Items for Agricultural Use or for Agricultural Purpose and Certain Farm Equipment. See Rule 12A-1.087, F.A.C.
- j. Items Sold or Leased; or Real Property Licensed or Leased to Motion Picture Educational Entities. See TIP 99A01-32, dated August 31, 1999.
- k. "Qualifying Property" and/or "Overhead Materials" Sold to or Purchased by Government Contractors. See TIP 99A01-21, dated July 2, 1999.
- l. People Mover's Systems and Parts. See TIP 00A01-18, dated July 11, 2000.
- m. Railroad Roadway Materials. See TIP 00A01-19, dated July 11, 2000.
- n. Solar Energy Systems and Components. See TIP 00A01-27, dated September 20, 2000.