



Certificate of Authorization to Pay Use Tax

DR-1
R. 08/08

Issued Pursuant to Chapter 212, Florida Statutes

63-8014970190-2

Certificate Number

12/02/08

Registration Effective Date



This certifies that

JAMES E DECKER CONST COMPANY
214 TRADERS ALY
LAKELAND FL 33801-4986

SAMPLE

has registered and is required to remit use tax to the State of Florida as provided by Florida law. This certificate is non-transferable.

POST THIS CERTIFICATE IN A CONSPICUOUS PLACE



Florida Use Tax Important Facts to Remember

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Who must file? Every person who regularly imports or causes to be imported taxable tangible personal property into this state without paying a legally imposed sales or use tax equal to six percent (6%) is required to register and file a Florida quarterly use tax return and pay the tax due. Entities with multiple locations need only one certificate to remit use tax.

How to file. Preprinted use tax returns will be mailed to you. However, in the event that your return does not arrive, it is your responsibility to contact the Department and request Form DR-15 or DR-15CS.

About your return. The amount of taxable purchases is reported on Line B, Column 3. Use tax due is reported on Line B, Column 4 of the Sales and Use Tax Return (Form DR-15 or DR-15CS).

Filing your return. Your use tax return is due on the first and late after the 20th day of the month following the end of the calendar quarter (generally, use tax returns are filed quarterly; if special circumstances exist, another filing frequency may be authorized). Example: For the calendar quarter of January 1 through March 31, the use tax return is due on April 1 and late after April 20. Returns must be postmarked on or before the 20th in order to be considered timely filed. When the 20th falls on a weekend or state or federal holiday, your return must be postmarked on the first business day following the 20th.

If your return and payment are filed timely, you are entitled to the specified collection allowance. If your return is filed

late, you lose the collection allowance and penalty and interest will be due.

You are required to file a return even though you may have no use tax to report. Late filing of a "zero purchases" use tax return will result in a minimum penalty assessment.

Change of address or business information? It is your responsibility to notify the Department if you have any changes in your business (mailing address, change of legal entity, become liable for collection of sales tax, etc.).

If your business is sold or closed, the law requires you to pay all use tax due within 15 days. You must notify the Department in writing to cancel your certificate. Always refer to your certificate number when communicating with the Department.

Need Assistance? If you need additional information or assistance regarding Florida use tax, please contact the Department of Revenue taxpayer service center nearest you, or call 800-352-3671.

WARNING. You are prohibited from extending this certificate number to your suppliers in lieu of paying sales tax. This number is assigned for the payment of use tax only. All purchases are taxable.

You will not receive an *Annual Resale Certificate* (Form DR-13) since this registration is only authorized for payment of use tax.