

Annual Resale Certificate for Sales Tax

Businesses that register with the Department of Revenue to collect [sales tax](#) are issued a *Florida Annual Resale Certificate for Sales Tax (Annual Resale Certificate)*. The certificate allows business owners or their representatives to buy or rent property or services tax-free (when purchases or rentals will be resold or re-rented).

Examples of purchases or rentals that you may make without paying sales and use tax include:

- Items that become a component part of a product you sell (for example: nails, fabric, and wood that are incorporated into a chair).
- Items resold as tangible personal property and services that are resold.
- Services that will be resold as part of your regular business operations.
- Rentals that will be re-rented as real property or tangible personal property.

If you are not yet registered, [visit our registration page](#) to find out if your business activities are subject to tax. If your business will have taxable transactions, you must register with the Department of Revenue **before you begin conducting business in Florida**.

Online registration is free. The site will guide you through an application interview that will help you determine your tax obligations. After your application is approved, you will receive a *Certificate of Registration* (Form DR-11) and a *Florida Annual Resale Certificate for Sales Tax* (Form DR-13).

What's New for 2015 *Florida Annual Resale Certificates for Sales Tax*

- *Florida Annual Resale Certificates for Sales Tax* are available for downloading or printing.
- Signatures have been discontinued. The certificate user certifies that the items or services purchased will be resold when the certificate is issued to a seller to make tax-exempt purchases.

Use Your Annual Resale Certificate Correctly

You are responsible for using your *Annual Resale Certificate* correctly. You **may not** use your certificate to make tax-exempt purchases or rentals of property or services that will be:

- Used in your business but not resold or re-rented.
- Used before selling or renting the goods.
- Used by your business or for personal purposes. (For example: furniture, office equipment, computers, or supplies.)

[\[Show all hidden definitions\]](#) | [\[Hide all hidden definitions\]](#)]

[View a chart](#) that includes types of businesses and examples of items that you may buy or rent tax-free. If you have specific questions about your business, contact your [local](#)

[service center](#) or Taxpayer Services.

You might buy an item tax-exempt intending to resell it, but then use the item in your business or for personal use. In that case you must report and pay [use tax](#) on the item. Use tax is calculated at the same rate as sales tax. Report use tax on your sales and use tax return.

There are criminal and civil penalties for the fraudulent use of a resale certificate.

Making Purchases with Your Annual Resale Certificate

You may provide a copy of your current Annual Resale Certificate to the seller when you buy or rent property or services that you intend to resell or re-rent as part of your business. Do not give out your original resale certificate.

Accepting an Annual Resale Certificate from Another Business

Other businesses may buy goods from you tax-exempt. Business owners who purchase goods for resale must provide you with a copy of their current *Annual Resale Certificate*.

You should not accept an *Annual Resale Certificate* if you know or have reason to believe the goods are purchased for reasons other than those stated on the certificate. For example, an *Annual Resale Certificate* from a car dealership should not be accepted for the purchase of office supplies or similar items not normally sold by car dealerships.

As a seller you must document tax-exempt sales for resale using one of three methods:

- Obtain a copy of your customer's current *Annual Resale Certificate*
- Use the [Certificate Verification System](#) to obtain a transaction authorization number using your customer's Annual Resale Certificate number for each tax-exempt sale.
- Use the [Certificate Verification System](#) to obtain annual vendor authorization numbers for your regular customers each calendar year.

[Read our *Annual Resale Certificate for Sales Tax* brochure](#) for more information about this and other methods of documenting sales for resale.

***Annual Resale Certificates* expire each year on December 31**

As long as you are a registered dealer and you are conducting business, a *Florida Annual Resale Certificate for Sales Tax* will be issued to you each year. Certificates issued to new business locations beginning in mid-October will be effective from the date they are issued through the following calendar year.

***Annual Resale Certificates* Available Online**

Each November, *Annual Resale Certificates* for the following calendar year will be available on our website. If you file paper sales and use tax returns, your certificate will be mailed to you with your annual coupon book or your paper return. Using your tax account information, you may download and print your certificate. Go to

www.myflorida.com/dor, select "more e-Services" and then select "Print an Annual Resale Certificate." Login using one of the following methods:

- Use your business partner and a portion of your certificate number (contract object number); or,
- Use your e-Services user ID and password.

Your business partner number and certificate number are printed on your Certificate of Registration. Your contract object number is an 8-digit number beginning with the 5th place of the 13-digit certificate number.

Example: Certificate number: 95-80123456780-2
Contract object number: 12345678

If you file for all your business locations on a consolidated sales tax return, login using the contract object number within your consolidated certificate number. This will allow you access to Annual Resale Certificates for all your locations that are reported under the consolidated number (use tax only accounts are excluded).

If you need assistance, contact Taxpayer Services at 800-352-3671.

Frequently Asked Questions about the Annual Resale Certificate for Sales Tax

[Making Purchases with the Annual Resale Certificate](#)

[Accepting an Annual Resale Certificate from Another Business](#)

[Multiple Accounts or Locations](#)

[Tax-exempt Items](#)

[Other](#)

Resources

[Read our Florida's sales and use tax web page](#). Click on that page's [industry tab](#) to read publications for specific types of businesses.

[Find out about other taxes](#) that a business may be required to collect and/or pay.