



## 2018 Florida Annual Resale Certificate for Sales Tax

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**THIS CERTIFICATE EXPIRES ON DECEMBER 31, 2018**

Business Name and Location Address

Certificate Number

23-8016785996-8

ROYCE ART GROUP, INC.  
1835 NE MIAMI GARDENS DR 117  
NORTH MIAMI BEACH, FL 33179-5035

By extending this certificate or the certificate number to a selling dealer to make eligible purchases of taxable property or services exempt from sales tax and discretionary sales surtax, the person or business named above certifies that the taxable property or services purchased or rented will be resold or re-rented for one or more of the following purposes:

- Resale as tangible personal property.
- Re-rental as tangible personal property.
- Resale of services.
- Re-rental as commercial real property.
- Incorporation into tangible personal property being repaired.
- Re-rental as transient rental property.
- Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing.

Your *Florida Annual Resale Certificate for Sales Tax* (Annual Resale Certificate) allows you or your representatives to buy or rent property or services tax exempt when the property or service is resold or re-rented. You **may not** use your Annual Resale Certificate to make tax-exempt purchases or rentals of property or services that will be used by your business or for personal purposes. Florida law provides for criminal and civil penalties for fraudulent use of an Annual Resale Certificate.

**As a seller**, you must document each tax-exempt sale for resale using one of three methods. You can use a different method each time you make a tax-exempt sale for resale.

1. Obtain a copy (paper or electronic) of your customer's current Annual Resale Certificate.
2. For each sale, obtain a transaction authorization number using your customer's Annual Resale Certificate number.
3. Each calendar year, obtain annual vendor authorization numbers for your regular customers using their Annual Resale Certificate numbers.

**Phone:** 877-357-3725 and enter your customer's Annual Resale Certificate number

**Online:** Visit [www.floridarevenue.com](http://www.floridarevenue.com), select "Businesses and Employers" and then "Verify Resale and Exemption Certificates"

**Mobile App:** Available for iPhone, iPad, Android devices, and Windows phones