



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

DR-97
R. 07/05

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.

- | | |
|---|--|
| <input type="checkbox"/> 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. | <input type="checkbox"/> Educational materials, such as glue, paper, paints, crayons, unique craft items, scissors, books, and educational toys, purchased by child care facilities outlined in s. 402.305, F.S., that 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., and provide employees with basic health insurance as defined in s. 627.6699(12), F.S., as provided in s. 212.08(5)(m), F.S. |
| <input type="checkbox"/> 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. | |
| <input type="checkbox"/> Printing of a publication exempt under the provisions of s. 212.08(7)(w), F.S. | <input type="checkbox"/> 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. |
| <input type="checkbox"/> 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. | |
| <input type="checkbox"/> Other (include description and statutory citation): _____ | |

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 Chapter 12A-1, F.A.C. and in Tax Information Publications (TIPs) issued by the Department.

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 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)