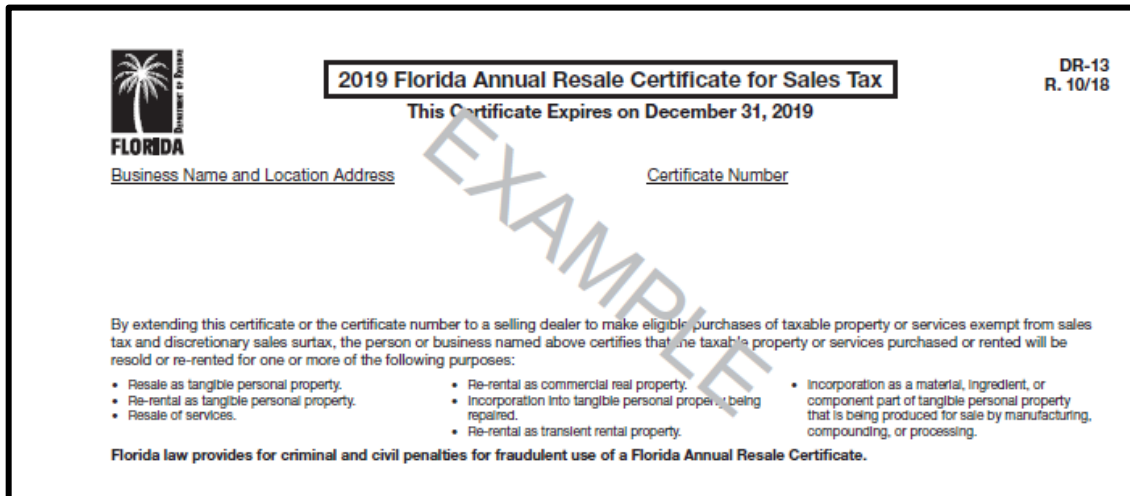


Documenting Sales for Resale

As a seller you must document each tax-exempt sale for resale using one of the following methods. You may select a different method to document each sale for resale.

Method 1 – Obtain a copy of your customer’s current *Annual Resale Certificate*. You can accept paper or electronic copies. Maintain copies of the certificates (paper or electronic) for three years.



The image shows a sample of a 2019 Florida Annual Resale Certificate for Sales Tax. The form is titled "2019 Florida Annual Resale Certificate for Sales Tax" and includes the Florida Department of Revenue logo. It specifies that the certificate expires on December 31, 2019, and is identified as DR-13 R. 10/18. The form contains fields for "Business Name and Location Address" and "Certificate Number". A large "EXAMPLE" watermark is overlaid on the form. Below the fields, there is a section titled "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:" followed by a list of six 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, and Incorporation as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, compounding, or processing. A note at the bottom states: "Florida law provides for criminal and civil penalties for fraudulent use of a Florida Annual Resale Certificate."

Method 2 – For each sale, obtain a transaction authorization number using your customer’s *Annual Resale Certificate* number. You do **not** need to maintain a copy of your customer’s *Annual Resale Certificate* number when you maintain a transaction authorization number for a tax-exempt sale for resale.

Phone: Dial 877-357-3725 and enter the customer’s *Annual Resale Certificate* number.

Online: Go to floridarevenue.com/taxes/certificates. Enter sales tax certificate numbers for verification.

FL Tax mobile app available for iPhone, iPad, Android phones and tablets, and Windows phones.



Find our free app in your device’s app store.



- Download the free **FL Tax** mobile app from the app store on your mobile device.
- Enter your 13-digit sales tax certificate number in the Seller field. Your number will be validated each time you verify a customer’s certificate number. Once your number is validated, the app will store it for future use.
- Enter your customer’s *Annual Resale Certificate* number in the Buyer field.
- A Valid or Not Valid response will be provided immediately. If the buyer’s certificate number is valid, you will receive a transaction authorization number. This number is for a single purchase only, and is not valid for any other purchases made by the same customer.
- A verification response report will be stored in the app if your device’s memory space permits. This report can be emailed for easy record storage. The report displays the following information:
 - Date and time of transaction
 - Buyer’s name (when their certificate is valid)
 - Buyer’s sales tax or tax exemption certificate number
 - Verification response short-text indicator (Pass or Fail)
 - Response details including transaction authorization number (when valid)