



Application for Refund - Sales Tax Paid on Generators for Nursing Homes or Assisted Living Facilities

Section 1: Taxpayer Information

Refund Applicant Name: Federal Employer Identification Number (FEIN): Facility License Number: Refund Applicant Mailing Street Address: Mailing City: State: ZIP: Facility Street Address: Facility City: State: ZIP: Telephone Number (Include area code): Fax Number (Include area code): Email Address (Optional):

Section 2: Taxpayer Representative - This section is to be completed when a taxpayer representative is requesting the refund. A signed Florida Department of Revenue Power of Attorney and Declaration of Representative (Form DR-835) must be attached.

Representative Name: Street or Mailing Address of Representative: City: State: ZIP: Telephone Number (Include area code): Fax Number (Include area code): Email Address (Optional):

Section 3: Purchase Information - Enter the date(s) the purchase was made:

Purchase Date: (MM/DD/YY) Amount Paid: Invoices/Receipts Attached

Section 4: Refund Amount - Enter the refund amount, not to exceed \$15,000

Refund Amount:

Section 5: Applicant Affidavit - The purchaser of the equipment used to generate emergency electricity in a nursing home facility or an assisted living facility must sign the following affidavit:

Applicant Name Printed I, _____, hereby affirm that the equipment for which I have requested a refund of sales tax paid will be used to generate emergency electric energy at a nursing home facility as defined in s. 400.021(12), Florida Statutes, or an assisted living facility as defined in s. 429.02(5), Florida Statutes. I understand that a person who furnishes a false affidavit to the Florida Department of Revenue is subject to a mandatory penalty of 200% of the evaded tax, in addition to being liable for fine and punishment as provided by law for a conviction of a felony of the third degree. Under penalties of perjury, I declare that I have read the foregoing affidavit and the facts stated in it are true to the best of my knowledge and belief. Signature of Purchaser: _____ Date: _____

Section 6: Authorization and Signature

Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true. Taxpayer Signature: _____ OR Representative Signature: _____ Date: _____

Instructions

Florida law provides that any equipment used to generate emergency electric energy for use at a nursing home facility or an assisted living facility purchased during the period July 1, 2017, through December 31, 2018, is exempt from sales and use tax and discretionary sales surtax. The exemption is limited to a maximum of \$15,000 in sales tax and surtax paid on equipment purchased for any single facility.

Is there a time limit to apply?

Yes. For purchases of equipment made on or after July 1, 2017, and before March 23, 2018, you must submit a completed *Application for Refund - Sales Tax Paid on Generators for Nursing Homes or Assisted Living Facilities* (Form DR-26SIGEN), including the required documentation, to the Department **no later than September 23, 2018**.

For equipment purchased during the period March 23, 2018, through December 31, 2018, for which you paid Florida sales tax and surtax, you must submit a completed *Application for Refund - Sales Tax Paid on Generators for Nursing Homes or Assisted Living Facilities* (Form DR-26SIGEN), including the

required documentation, to the Department **within six months after the date of purchase**.

Documentation Required

A copy of each sales invoice or other proof of purchase of qualified equipment showing the Florida sales tax paid, the date of purchase, and the name and address of the dealer from whom the materials were purchased must be submitted with your application.

You may choose to submit the required documentation electronically instead of providing paper copies. Contact **Refunds** at **850-617-8585** for more information.

Upon receipt of an application, the application, supporting information, and documentation will be reviewed. You will be notified if additional information or documentation is needed.

Once your application contains all information and documentation needed by the Department to determine eligibility and the amount of the refund claim due, your refund claim will be processed.

Mail this application and applicable documentation to:

Florida Department of Revenue
Refunds
PO Box 6490
Tallahassee FL 32314-6490

OR
Fax 850-410-2526

For more information about the documentation needed to process your refund, or to check on the application status, call **Refunds** at **850-617-8585**.

Contact Us

Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

Subscribe to Receive Email Alerts from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs) or proposed rules, notices of rule development workshops, and more. Subscribe today at floridarevenue.com/dor/subscribe.

Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.
The form is available online at floridarevenue.com/forms.*

Form DR-835

Florida Department of Revenue Power of Attorney
and Declaration of Representative

Rule 12-6.0015, F.A.C.