



Sales and Use Tax Direct Pay Permit

Issued Pursuant to Chapter 212, Florida Statutes

DR-16P
R. 01/16
TC
Rule 12A-1.097
Florida Administrative Code
Effective 01/16

TPP-1912	01/07/2021	12/31/2025	TPP - TANGIBLE PERSONAL PROPERTY, LARGE PURCHASES
Permit Number	Effective Date	Expiration Date	Self-Accrual Authority Type

The entity named below has met the requirements for self-accrual authority as indicated above.

ATTN CHAD JEFFREY
BE AEROSPACE INC & SUBSIDIARIES
400 COLLINS RD NE MS 124-315
CEDAR RAPIDS IA 52498-0505

Business Partner #: 0000750995

This permit authorizes the holder to self-accrue the sales tax due as defined in Chapter 212, Florida Statutes (F.S.), and described below.

Authorized Uses of the Direct Pay Permit

Apportionment (APP)

- ✓ The apportionment of tax by eligible **air carriers** for the purchase or use of tangible personal property, as provided in section (s.) 212.0598, F.S.
- ✓ The partial exemption applicable to **vessels** and parts thereof used in interstate or foreign commerce for the purchase of vessels and parts thereof, as provided in s. 212.08(8), F.S., and Rule 12A-1.0641, Florida Administrative Code (F.A.C.).
- ✓ The partial exemption applicable to **railroads** and parts thereof used in interstate or foreign commerce by licensed railroad carriers for purchases of tangible personal property, as provided in s. 212.08(9)(a), F.S., and Rule 12A-1.064, F.A.C.
- ✓ The partial exemption applicable to **motor vehicles** and parts thereof used in interstate or foreign commerce by **licensed common carriers**, as provided in s. 212.08(9)(b), F.S., and Rule 12A-1.064, F.A.C.

Purchases of Tangible Personal Property (TPP)

- ✓ The purchase of tangible personal property by dealers who annually **purchase in excess of \$10 million of taxable tangible personal property** in any county for the dealer's own use.
- ✓ The purchase of tangible personal property by dealers who annually **purchase at least \$100,000 of taxable tangible personal property**, including maintenance and repairs for the dealer's own use, when the taxable status of the property will only be known by its use. The taxable status of the property will be known by its use when the dealer's normal trade or business characteristics require the dealer to purchase tangible personal property that will either become a component part of a product manufactured for sale or will be used and consumed by the dealer.

Promotional Materials (PRO)

- ✓ The purchase of promotional materials, as defined in s. 212.06(11)(b), F.S., by dealers who are unable to determine at the time of purchase whether the promotional materials will be used in Florida or exported from Florida only when the seller of promoted subscriptions to publications sold in Florida is a registered dealer and is remitting sales tax to the Department on publications sold in Florida. The dealer purchasing and distributing promotional materials and the seller of the promoted subscriptions to publications are not required to be the same person.

Real Property Leases (RPL)

- ✓ The **lease or license to use real property** subject to tax under s. 212.031, F.S., by dealers who are **required to remit sales tax electronically**, as provided under s. 213.755, F.S., from a number of independent owners or lessors of real property.
- ✓ The **lease of or license to use real property** subject to the tax imposed by s. 212.031, F.S., by a dealer who leases or obtains licenses to use real property **from a number of independent property owners** who, except for the lease or license to the dealer, would not be required to register as dealers engaged in the business of leasing real property.
- ✓ The **lease or license to use real property** subject to the tax imposed by s. 212.031, F.S., by **operators of amusement machines or vending machines** who lease or obtain licenses to use real property from property owners or lessors for the purpose of placing and operating an amusement or vending machine.

General Information for All Direct Pay Permit Holders

Each permit holder must have a valid dealer's *Sales and Use Tax Certificate of Registration* (Form DR-11) or *Certificate of Authorization to Pay Use Tax* (Form DR-11U). Upon cancellation of either certificate, this permit must be canceled and surrendered.

Permit holders may provide a copy of this permit to a selling dealer instead of paying tax for authorized purchases to the selling dealer.

Permit holders are required to file tax returns according to their filing frequency and pay to the Department the amount of sales and use tax due on transactions for which this permit was extended. A tax return must be filed, according to the filing frequency, even if no tax is due.

Recordkeeping requirements:

- Every holder of a *Sales and Use Tax Direct Pay Permit* is required to keep and preserve all information and documentation necessary to substantiate the holder's authorization for the permit. The holder is also required to document the payment of all tax due on its purchases of tangible personal property and services.
- A dealer of tangible personal property and services is not required to collect sales and use tax, as identified on the direct pay permit, on sales made to the permit holder.
- Permit holders and dealers selling to permit holders are required to keep these records until the taxes imposed and administered by Chapter 212, F.S., may no longer be determined and assessed under s. 95.091(3), F.S.
- Electronic storage of all required records through use of imaging, microfiche, or other electronic storage media will be sufficient compliance with the provisions of this subsection.

This permit expires five years from the effective date listed on the permit. The Department will provide a renewal notice to the permit holder 60 days prior to the expiration date of the permit. A person who does not receive a renewal notice or needs more information regarding the notice may contact Account Management, MS 1-5730, Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0160.

In the event the original *Sales And Use Tax Direct Pay Permit* is lost or destroyed, the permit holder may obtain a replacement by visiting any local Department of Revenue service center or calling the Department at 850-488-6800. Send written requests to Account Management, MS 1-5730, Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0160.