



Florida Department of Revenue
Tax Information Publication

TIP

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**Sales Tax Exemption on Items Used in Manufacturing and
Fabricating Aircraft and Gas Turbine Engines**

Effective January 1, 2013, the following list of chemicals, machinery, parts, and equipment used and consumed in the production of castings that are used and consumed in the manufacturing and fabricating of aircraft engines and other gas turbine engines are exempt from sales and use tax:

Cores	Fluid abrasive cutters
Electrical discharge machining supplies	Solvents and soaps
Brass electrodes	Borosopes
Ceramic guides	Penetrants
Reamers	Patterns
Grinding and deburring wheels	Dies
Norton vortex wheels	Molds
Argon, nitrogen, and helium gases	

Sellers of the above items are required to document exempt sales. Attached is a suggested certificate to be completed by the purchaser and maintained in the seller's books and records.

References: Section 8, Chapter 2012-32, Laws of Florida; section 212.08(7)(hhh), Florida Statutes

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

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**SUGGESTED EXEMPTION CERTIFICATE
FOR ITEMS USED IN MANUFACTURING AND FABRICATING AIRCRAFT AND
GAS TURBINE ENGINES**

This is to certify that cores, electrical discharge machining supplies, brass electrodes, ceramic guides, reamers, grinding and deburring wheels, Norton vortex wheels, argon, nitrogen, helium, fluid abrasive cutters, solvents and soaps, boroscopes, penetrants, patterns, dies, and molds purchased on or after _____ (Date) from _____ (Selling Vendor's Name) will be used and consumed in the production of castings that are used and consumed in the manufacturing or fabrication of aircraft engines and other gas turbine engines.

I understand that if I use the purchased items for any nonexempt purpose, I must pay tax on the purchase price of the item 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% of the tax and may be subject to conviction of a third degree felony.

Under the penalties of perjury, I declare that I have read the foregoing Certificate and that the facts stated in it are true.

Purchaser's Name _____

Purchaser's Address _____

Sales and Use Tax Certificate of Registration No. (if applicable)

By _____
(Signature of Purchaser or Authorized Representative)

Name and Title of Purchaser's Authorized Representative

Date _____