



Florida Neighborhood Revitalization Program Application for Sales and Use Tax

DR-26RP
R. 01/17
TC 02/18
 Rule 12A-1.097
 Florida Administrative Code
 Effective 01/17

If you are claiming a refund from the Florida Department of Revenue of Florida sales and use tax paid on building materials used in the construction of a qualified home, housing or mixed use project, **you must complete this Application and an *Application for Refund-Sales and Use Tax (Form DR-26S)***. These forms, along with any required attachments, must be filed within six (6) months after the date the local building inspector determines the qualified home, housing or mixed-use project is substantially completed.

Select the location and refund type for the project you are claiming:

- | | | |
|--|---|---|
| <input type="checkbox"/> Brownfield Area
<input type="checkbox"/> Housing Project
<input type="checkbox"/> Mixed-use Project | <input type="checkbox"/> Urban High Crime Area
<input type="checkbox"/> Housing Project
<input type="checkbox"/> Mixed-use Project | <input type="checkbox"/> Urban Infill and Redevelopment Area
<input type="checkbox"/> Housing Project
<input type="checkbox"/> Mixed-use Project |
| <input type="checkbox"/> Front Porch Florida Community
<input type="checkbox"/> Single Family Home <input type="checkbox"/> Housing Project <input type="checkbox"/> Mixed-use Project | | |

Redevelopment Area Name or Number	Owner's Social Security* or FEI Number	
Owner's Name		
Mailing Address		
City	State	ZIP
Assessment Roll Parcel Number		
Building Permit Number	Building Inspector Name	
Phone Number	Fax Number	Date of certificate stating that improvements are substantially complete

* Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at **floridarevenue.com** and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Under penalty of perjury, I declare that I have read the forgoing Application and the facts stated in it are true to the best of my knowledge and belief.

Signature of owner

Date

Attach a copy of the following documents for the project that you are claiming a Florida sales and use tax refund:

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Qualified Home, Housing Mixed Use Project Designated Location

- Documentation indicating that the physical address of the qualified home or project is located within the area designated in the application (e.g., map of the zone indicating the location of the project).

Ownership, Permits, and Certificates

- A copy of the deed showing ownership of a qualified home, a manufacturing or industrial building converted to a housing or mixed-use project, or newly constructed affordable housing in a brownfield area.
- A copy of the building permit issued for the qualified home, housing or mixed-use project.
- A copy of a certificate issued by the local building inspector stating that the conversion or construction is substantially complete (e.g., Certificate of Completion or Certificate of Occupancy).

Low-Income and Moderate-Income Housing Projects

- Documentation evidencing that the housing or mixed-use project was developed from the conversion of an existing manufacturing or industrial building (e.g., property record from local property appraiser for the year prior to the project).
- Rehabilitation of Existing Manufacturing or Industrial Building - Documentation evidencing that at least 20 percent of the housing units in a housing project, or at least 20 percent of the square footage of a mixed-use project, are set aside for low-income and moderate-income persons (e.g., copy of contract with housing authority).
- New Construction in Brownfield Area - Documentation evidencing that the housing project is affordable housing for extremely-low-income persons, very-low-income persons, low-income persons, and moderate-income persons, or other eligible persons (e.g., copy of contract with housing authority).
- Mixed-Use Projects - Documentation evidencing that artists' studios, art and entertainment services, or other compatible uses are included in the conversion of an existing manufacturing or industrial building to mixed-use units (e.g., lease agreements for areas used for these purposes).

Sworn Statement that Florida Tax was Paid on Building Materials

- A sworn statement issued by the Florida licensed general contractor for the qualified home, housing project, or mixed-use project which lists the building materials used, the cost of those materials, and the amount of Florida tax paid on the materials. If use tax was paid to the Department, the sworn statement must include the amount of use tax paid and the period(s) of the tax return(s) on which the use tax was reported and paid.
- Subcontractors who purchased building materials for use in a qualified home, housing project, or mixed use project must issue the required sworn statement to the general contractor. The general contractor may rely on the sworn statement by each subcontractor when issuing his or her required sworn statement.
- A sworn statement by the owner of the qualified home, housing or mixed-use project when no general contractor is used for the conversion or construction.

***All sworn statements must include the following at the end of the required statement and above the signature:
Under penalties of perjury, I declare that I have read the foregoing statement and the facts stated in it are true
to the best of my knowledge and belief.***

Invoices showing payment of Florida sales tax on building materials

- A copy of sales invoices or other sales documents showing the sales tax payment on building materials.
- If you paid Florida use tax, a copy of the sales and use tax return(s) for the period(s) the use tax was paid to the Department is also required.

Qualified Homes

- A sworn statement by the owner certifying that the owner occupies the qualified home for residential purposes.
- A copy of an appraisal showing that the appraised value of the qualified home is no more than \$160,000 (an assessment from the property appraiser or an appraisal from an independent, licensed Florida appraiser).
- Submit Forms DR-26S and DR-26RP, and all required information and documentation to:

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

Information, forms and tutorials are available on our website at:
floridarevenue.com

To speak with a Department of Revenue representative, call
Taxpayer Services,
Monday through Friday, excluding holidays, at
850-488-6800.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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